



Farmingdale School District

Board of Education Regular Meeting
July 11, 2018

PUBLIC MEETING, 8:00 P.M.

Howitt East Cafeteria

The Board of Education is interested in encouraging all members of the public to share their ideas, comments and questions. Public participation opportunities will be available at the beginning and end of this meeting and, as stated in board policy, no person shall speak for more than three minutes and each period of public participation shall be limited to 30 minutes. If you have any questions or concerns regarding matters on the Agenda, it may be important for you to utilize the first public participation opportunity as the Board will act on those items immediately. Charges, complaints or challenges should follow procedures listed under Policies 1400, 1410 and/or 1440, which are included on the materials table. Thank you for your anticipated courtesy and cooperation. The agenda follows:

IN THE EVENT OF FIRE AND/OR IF YOU HEAR THE FIRE BELL, YOU MUST LEAVE THE BUILDING. PLEASE USE THE NEAREST EXIT, WHICH IS TO YOUR RIGHT IN THE BACK OF THIS ROOM.

Call to Order

Pledge of Allegiance

Superintendent's Update

Public Participation

Board of Education Minutes

Motion made by _____, seconded by _____ to approve the minutes of

1. Minutes of Jun 6, 2018 Regular Meeting
2. Minutes of Jun 20, 2018 Special Meeting

Board Correspondence

Board Committee Reports

Consideration of Consent Agenda:

Motion made by _____, seconded by _____ that the Consent Agenda consisting of Items I (a-n), II (a-e), and III (a-d) be approved as a whole with action recorded separately

I. Business Report

a. Acceptance for File of Financial Reports

1. Acceptance of Claims Auditor Report - May 2018
2. Acceptance of Extracurricular Report - May 2018
3. Acceptance of Revenue and Expenditure Report - May 2018
4. Acceptance of Treasurer's Report - May 2018

b. Approval of Contracts and Agreements

1. Approval of Special Education Contracts
 2. Approval of a Special Education SEDCAR Contract
 3. Approval of an Agreement with The Daytop Preparatory School for Home Tutoring Services
 4. Approval of an Agreement with Syosset Home Tutoring for Home Tutoring Services
 5. Approval of a Memorandum of Understanding with Hofstra University Regarding Hofstra Student Observers and Student Teachers for 2018-2019
 6. Approval of an MTI Production Contract & Addendum
 7. Approval of a Consultants Services Contract with Lea Mercantini Leibowitz
 8. Approval of a Participation Agreement with Suffolk County Community College for the 2018/2019 School Year
 9. Approval of Standard Form of Agreement with School Construction Consultants for Construction Management Consulting Services for the 2018/19 School Year
 10. Approval of The Omni Group Renewal Services Agreement for the 2018/19 School Year
 11. Approval of U.S. Communities Agreement with Home Depot for the 2018/19 School Year
 12. Approval of Health & Welfare Services Agreement for Resident Students Attending Non Public Schools Outside of the District for the 2017/18 School Year (Mineola)
- c. Authorization to Increase the Continuing Community Education Earnings Schedule Effective September 1, 2018
- d. Acceptance of Additional Funds and Increase the 2018/19 Budget for the Summer Drivers' Education Program
- e. Approval of SEQRA Determination Resolution for Districtwide Toilet Renovations
- f. Approval of Declaration of Obsolete Equipment - July 2018
- g. Approval of Cooperative Bid - Educational Data System for Office Supplies for the 2018/19 School Year
- h. Approval of Cooperative Bid - Long Island School Nutrition Directors' Association for the 2018/19 School Year

- i. Approval of a Variance of Board Policy 1500 for Farmingdale Youth Council for the 2018/19 School Year
- j. Approval of a Variance of Board Policy 1500 for Farmingdale Care for the 2018/19 School Year
- k. Approval of a Variance of Policy No. 2410, Formulation, Adoption and Amendment of Policies
- l. Authorization to Award Bids Based on Best Value for the 2018/19 School Year
- m. Approval of Transfer of Funds - July 2018
- n. Acceptance of a Donation to the George Patsis Memorial Scholarship Fund

II. Items for Action

- a. Approval of Expenses Related to District Meetings, Events, Staff Development and Designated Awards Ceremonies at the Discretion of the Superintendent for the 2018-2019 School Year
- b. Approval of the Response to Intervention (RTI) Plan 2018-2019 School Year
- c. Certification of Standard Work Days for Appointed Officials
- d. Authorization to Increase the School Lunch Prices and School Breakfast Prices at Farmingdale High School, Howitt Middle School and all Elementary Schools Effective September 1, 2018
- e. Approval of the Professional Development Plan (PDP) for the 2018-2019 School Year

III. Superintendent's Report

- a. Personnel Items -- Instructional
- b. Personnel Items -- Non-Instructional
- c. Approval of Committee on Special Education Placements Report and Acceptance for File of Said Report
- d. Approval of Committee on Preschool Special Education Placements Report and Acceptance for File of Said Report

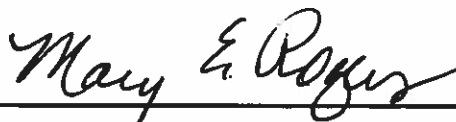
IV. Items for Discussion and Action

Motion made by _____, seconded by _____ to accept and approve

- 1. Authorization to Transfer Excess Fund Balance in the General Fund for the Period Ending June 30, 2018
- 2. Non-instructional: Resignation / TASM
- 3. Non-instructional: Appointment
- 4. Approval of Policy #1900, Parent and Family Engagement
- 5. Approval of Policy #8410.2, Transportation for Students in Foster Care
- 6. Approval of Policy #4010, Equivalence in Instructional Staff and Materials
- 7. Approval of Policy #4720, Assessment Programs

Public Participation

Adjournment



Mary E. Rogers, District Clerk

Board of Education
50 Van Cott Ave
Farmingdale, NY 11735

Meeting: 07/11/18 08:00 PM
Department: Assistant Superintendent of Business
Category: Action Item
Prepared By: Ro Fullam
Initiator: Paul Defendini
Sponsors:
DOC ID: 4947

SCHEDULED

CONSENT ITEM (ID # 4947)

Authorization to Transfer Excess Fund Balance in the General Fund for the Period Ending June 30, 2018

RESOLVED, that upon the recommendation of the Superintendent, Farmingdale Union Free School District's Board of Education hereby authorizes the attached transfer of funds from the 2017/18 Excess Fund Balance in the General Fund.

**Farmingdale School District
General Fund Reserves - Period Ending June 30, 2018**

Attachment: General Fund Reserves - (Period Ending June 30, 2018) - July 11, 2018 (4947 : Authorization to Transfer Excess Fund Balance in

| | G.M.L. or Ed. Law Section | Maximum Not-to-Exceed Transfer |
|---|--------------------------------------|---|
| Workers' Compensation Reserve Fund | G.M.L. 6-J | \$1,000 |
| Employee Benefit Accrued Liability Reserve Fund | G.M.L. 6-P | \$100,000 |
| Retirement Contribution Reserve Fund | G.M.L. 6-R | \$30,000 |
| Unemployment Insurance Payment Reserve Fund | G.M.L. 6-M | \$5,000 |
| Insurance Reserve Fund | G.M.L. 6-N | \$5,000 |
| Capital Reserve Fund | Ed. Law 3651 | *\$2,800,000 |

* The remaining balance permitted under Education Law 3651 to be allocated to the capital reserve as of June 30, 2017 is \$2,793,413.

**FARMINGDALE UNION FREE SCHOOL DISTRICT
FUND BALANCE AND RESERVES PLAN (UPDATED JUNE 2018)**

Workers' Compensation Reserve Fund

Creation – This reserve was created on June 30, 1982 via Board of Education resolution. This reserve is considered *Restricted* fund balance.

Purpose – The purpose of this reserve fund is to pay for workers' compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program.

Funding Methods – This reserve was funded through fund balance over the course of several years.

Use of Reserve – The district plans to utilize the funds in this reserve to offset the costs associated with claims from when it was self-insured. A referendum is not required to expend moneys from this reserve.

Monitoring of Reserve – This reserve is monitored by the Assistant Superintendent for Business.

Funding Level – The current funding level has been deemed adequate to cover any and all costs that could result from when the district was self-funded. If at the end of any fiscal year, moneys in the fund exceed the amounts required to be paid for compensation, benefits and expenses, plus any additional amount required to pay all pending claims, the Board of Education, within 60 days of the close of such fiscal year, may elect to transfer all or part of the excess amount to certain other funds, or may apply all or part of the excess to the budget appropriation of the next succeeding fiscal year. Subsequent to being self-insured, money remaining in the fund may be transferred to certain other reserve funds, but only to the extent moneys in the fund exceed an amount sufficient to pay all authorized expenditures, both accrued and contingent.

6/30/17 Actual Balance: \$194,810, including interest

Maximum Not-to-Exceed Transfer into of \$1,000

6/30/18 Maximum Not-to-Exceed Value: \$195,810, including interest

Employee Benefit Accrued Liability Reserve Fund

Creation – This reserve was created on June 30, 2003 via Board of Education resolution. This reserve is considered *Restricted* fund balance.

Purpose – This reserve is for the cash payment of the monetary value of accumulated or accrued and unused sick leave, holiday leave, vacation leave, time allowance granted in lieu of overtime compensation and other forms of payment for accrued leave time and benefits due an employee upon termination for the employee's service with the district.

Funding Methods – This reserve was funded through fund balance over the course of several years.

Use of Reserve – This reserve is used to pay for accumulated leave upon an employee's retirement. Referendum is not required to expend moneys from this reserve.

Monitoring of Reserve – This reserve is monitored by the Assistant Superintendent for Business.

Funding Level – This reserve should be funded at 100% of the accrued liability for unused accumulated leave time. As of the fiscal year ended June 30, 2017, this reserve was fully funded.

6/30/17 Actual Balance: \$2,189,742, including interest

Maximum Not-to-Exceed Transfer into of \$100,000

6/30/18 Maximum Not-to-Exceed Value: \$2,289,742, including interest

Retirement Contribution Reserve Fund

Creation – This reserve was created on June 30, 2006 via Board of Education resolution. This reserve is considered *Restricted fund balance*.

Purpose – This reserve is used to pay for district expenses to the NYS Employees' Retirement System (ERS) only. Payments to the NYS Teachers' Retirement System (TRS) are not allowed from this reserve.

Funding Methods – This reserve was funded through fund balance over the course of several years.

Use of Reserve – The district may use this reserve to offset costs to the district portion of NYS ERS contributions. Beginning with the 2013-14 budget, increases in district required contributions are planned to be funded by The Reserve for Retirement Contributions. A portion of the funds may be transferred to another reserve fund established pursuant to section 3651 of the Education Law following a public hearing conducted in the manner set forth in the law. A referendum is not required to expend moneys from this reserve.

Monitoring of Reserve – This reserve is monitored by the Assistant Superintendent for Business.

Funding Level – General Municipal Law does not limit the funding level of this reserve.

6/30/17 Actual Balance: \$5,016,646 including interest, which is sufficient to pay for approximately 2 years of employer ERS expense

Maximum Not-to-Exceed Transfer into of \$30,000

6/30/18 Maximum Not-to-Exceed Value: \$5,046,646, including interest

Unemployment Insurance Payment Reserve Fund

Creation – This reserve was created on June 30, 1981 via Board of Education resolution. This reserve is considered *Restricted fund balance*.

Purpose – This reserve is used to reimburse the State for payments made to claimants where the district uses the benefit reimbursement method.

Funding Methods – This reserve was funded through fund balance over the course of several years.

Use of Reserve – This reserve is used to offset unemployment expenses paid by the district.

Monitoring of Reserve – This reserve is monitored by the Assistant Superintendent for Business.

Funding Level – This reserve was adequately funded at three and half times the actual 2011-12 year end expense.

6/30/17 Actual Balance: \$609,143, including interest

Maximum Not-to-Exceed Transfer into of \$5,000

6/30/18 Maximum Not-to-Exceed Value: \$614,143, including interest

Attachment: General Fund Reserves - (Period Ending June 30, 2018) - July 11, 2018 (4947 : Authorization to Transfer Excess Fund Balance in

Insurance Reserve Fund

Creation – This reserve was created on June 30, 2006 via Board of Education resolution. This reserve is considered *Restricted* fund balance.

Purpose – The purpose of this reserve is to fund certain uninsured losses, claims, actions, or judgments for which the local government is authorized or required to purchase or maintain insurance, with a number of exceptions. It may also be used to pay for expert or professional services in connection with the investigation, adjustment, or settlement of claims, actions, or judgments.

Funding Methods - This reserve was funded through fund balance over the course of several years. Future funding of this reserve is not planned at this time.

Use of Reserve – This reserve would be used to pay any allowable claims, as described in the purpose for this reserve.

Monitoring of Reserve – This reserve is monitored by the Assistant Superintendent for Business.

Funding Level – The current funding level of this reserve was established in connection with the outstanding law suits the district was engaged in over faulty building construction.

6/30/17 Actual Balance: \$404,315, including interest

Maximum Not-to-Exceed Transfer into of \$5,000

6/30/18 Maximum Not-to-Exceed Value: \$409,315, including interest

Capital Reserve Fund

Creation – This reserve was originally created on May 19, 2009 via voter approval. A new reserve was established via voter approval on May 19, 2015. This reserve is considered *Restricted* fund balance.

Purpose - This reserve may be used to finance all or part of the cost of construction, reconstruction, or acquisition of capital improvements and/or acquisition of equipment.

Funding Methods – Voter approval is required to establish and fund this reserve. In accordance with the approved proposition, this reserve is funded from fund balance.

Use of Reserve – This reserve is used to fund various district capital improvements. Use of this reserve requires voter approval.

Monitoring of Reserve – This reserve is monitored by the Assistant Superintendent for Business.

Funding Level – As stated in the approved proposition, this reserve was created with a maximum limit of \$20,000,000. Accumulation of funds into this reserve must cease at either \$20,000,000 or 10 years, whichever comes first, inclusive of interest.

6/30/17 Actual Balance: \$15,786,344, including interest

Maximum Not-to-Exceed Transfer into of \$2,800,000

6/30/18 Maximum Not-to-Exceed Value: \$20,000,000, plus interest

Note: Funds spent from this reserve cannot be replenished. As of 6/30/17, \$2,793,413 may be reserved before reaching the voter approved maximum of \$20,000,000.

Attachment: General Fund Reserves - (Period Ending June 30, 2018) - July 11, 2018 (4947 : Authorization to Transfer Excess Fund Balance in

Reserve Fund for Payment of Bonded Indebtedness

Creation – This reserve was created on June 30, 2010, via Board of Education resolution. This reserve is considered *Restricted* fund balance.

Purpose – This reserve is used to record and apply the amount of premium the district received due to the refinancing of bonds. This amount is amortized over the life of the new bonds and used to offset taxes in equal installments each year.

Funding Methods – Funded from the proceeds on premiums received as a result of bond refinancing.

Use of Reserve – A journal entry is done each year in conjunction with the closing of the books to properly draw down on this reserve.

Monitoring of Reserve – The reserve is monitored by the Assistant Superintendent for Business and the School Business Administrator.

Funding Level – Limited to premiums received on bond refinancing.

6/30/17 Actual Balance: \$665,240

6/30/18 Projected Balance: \$498,930

Note: This reserve will no longer be utilized for any newly refinanced bonds beginning in the 2012-2013 fiscal year due to the implementation of GASB No. 64 - *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The existing balance will continue to be utilized for bonds refinanced prior to June 30, 2012.

Unassigned Fund Balance

Creation – Retention of these funds are allowed by law.

Purpose – These funds are unrestricted and may be used for any valid purpose.

Funding Methods – This reserve is funded through prior year fund balance only.

Use of Funds – It is recommended that these funds not be used except for an emergency, unanticipated expense, or revenue shortfall, that cannot be handled either in the budget or with other available reserves.

Monitoring of Balance – These funds are monitored by the Assistant Superintendent for Business.

Funding Level – The maximum legal limit is 4% of the next fiscal year budget.

6/30/17 Actual Balance: \$6,491,973

6/30/18 Projected Balance: \$6,628,297

Attachment: General Fund Reserves - (Period Ending June 30, 2018) - July 11, 2018 (4947 : Authorization to Transfer Excess Fund Balance in

Assigned Fund Balance - Appropriated for Subsequent Years

Creation – These funds are actually fund balance that have been set aside for a particular purpose, namely to reduce the tax levy required to support an ensuing years budget.

Purpose – These funds are set aside and returned to the community by lowering the required tax levy to support the district's budget.

Funding Methods – These funds are fund balance that is assigned for a particular purpose.

Use of Funds – It is recommended that the practice of returning these funds continue each year, as budgets permit. In the future, tighter budgets may restrict the amount of excess available to be returned in a subsequent year.

Monitoring of Balance – The balance and use of these funds are monitored by the Assistant Superintendent for Business.

Funding Level – Over time, a planned amount of assigned fund balance will continue to be used to offset taxes.

6/30/17 Use of Funds for 2017/18 school year: \$5,500,000

6/30/18 Use of Funds for 2018/19 school year: \$5,500,000

Attachment: General Fund Reserves - (Period Ending June 30, 2018) - July 11, 2018 (4947 : Authorization to Transfer Excess Fund Balance in