



LEARNING • ACHIEVEMENT • GROWTH • DIRECTION



POCANTICO HILLS CENTRAL SCHOOL

599 Bedford Road • Sleepy Hollow, N.Y. 10591 • 914-631-2440 • fax 914-631-3280 • www.pocanticohills.org

2018-2019 Draft Budget

March 13, 2018

Budget Vote - Tuesday, May 15, 2018

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Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2018-2019

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District Priorities: Mission Driven

We strive to grow a community of thoughtful and productive global citizens whose ideas enhance learning and the world around them.

Instructional

- Personalizing learning for every child
- Implementing a universal support model for all children
- Developing rigorous and comprehensive curriculum aligned with standards of excellence and assessment practices
- Building capacity of professional staff
- Maintaining a safe, consistent and developmentally appropriate student-centered learning environment that transcends classroom walls

Business and Operations

- Promoting collaboration amongst all district personnel
- Hiring key personnel for long term sustainability and contracting expert consultants for short term development
- Being fiscally responsible and responsive
- Maintaining and enhancing the physical plant, exploring capital projects
- Developing and refining systems, promoting efficiencies and maximizing resources

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Budget at-a-Glance

2018-2019 Draft Budget	\$	31,391,900
2017-2018 Adopted Budget	\$	30,242,460
Budget-to-Budget Dollar Increase	\$	1,149,440
Budget-to-Budget Percent Increase		3.80%

2018-2019 Tax Levy	\$	25,650,000
2017-2018 Tax Levy	\$	24,934,530
Levy-to-Levy Dollar Increase	\$	715,470
Levy-to-Levy Percent Increase		2.87%

Create a Makerspace - includes a new teacher to support instruction around ISTE Standards*

(line 2110.1200-01-70; page 21)

Provide professional development and curriculum design expert consultants

(lines 2070.4000-01-68 and 2070.4900-01-70; page 20)

Replace .5 school psychologist with .6 school counselor

(lines 2810.1500-01-70 and 2820.1500-01-70; pages 23 and 24)

Add psychologist consultant services through BOCES

(line 2820.4900-01-70; page 24)

Shift to a pool management company in place of in-District staffing

(lines 7140.1600-01-70, 7140.4400-01-70, 7141.1600-01-70 and 7141.4400-01-70; page 26)

**A Makerspace is a space designed to promote collaboration and sharing, inquiry, creativity and innovation, and active, exploratory learning. High-tech and low-tech equipment and materials are available for students' inspiration and use, and teachers are available to facilitate projects while strengthening problem-solving and critical thinking skills. Its physical layout is meant to be flexible and can be reconfigured based on students' needs, including moveable furniture to create customized spaces.*

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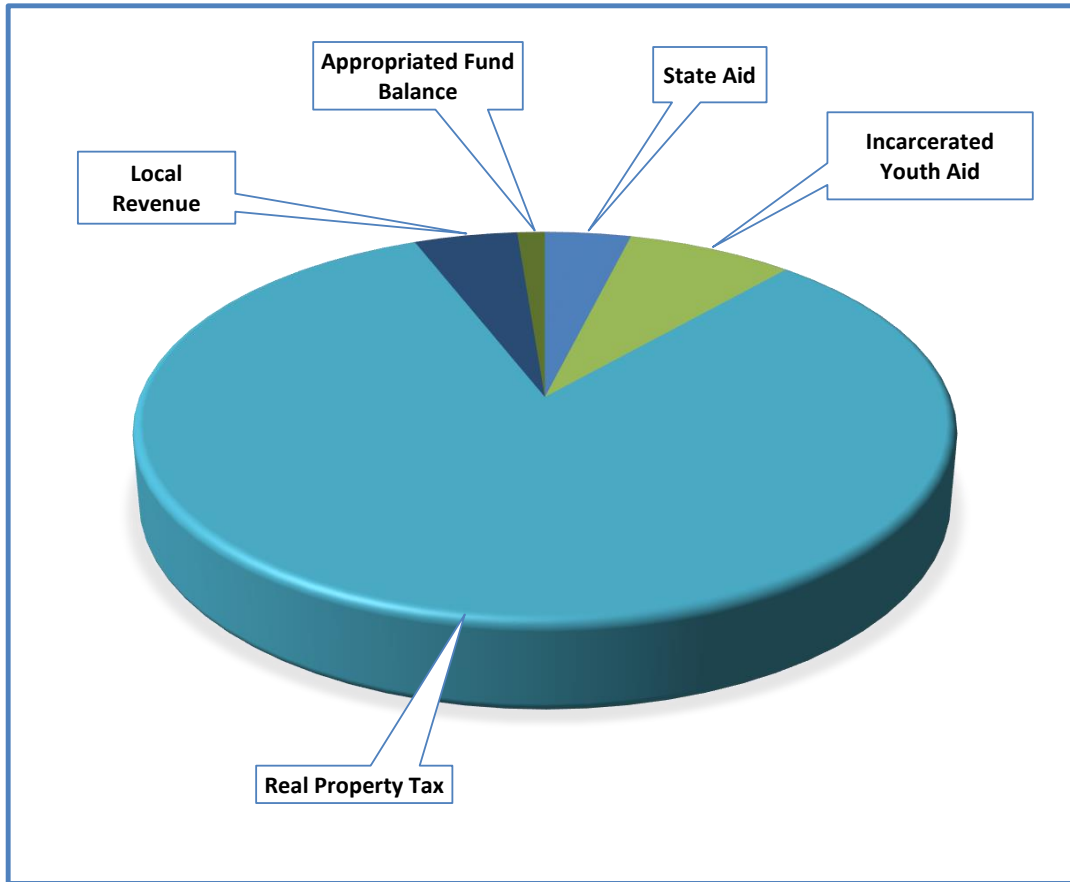
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Significant Budget Changes at-a-Glance

Line Item	Description	Dollar Amount
2110.1200-01-70	Add 1 Teacher position to support Makerspace	\$ 110,000
2110.4550-01-70	Furniture for Interactive Classrooms	\$ 37,500
2110.4700-01-70	High School Tuition - General Education	\$ 156,000
2250.1640-01-70	Teacher Aide Salaries - increase from 1 to 3	\$ 33,000
2250.4000-01-52	Contracted Services - replaced with .6 in-District school counselor	\$ (34,000)
2250.4500-01-70	Special Ed Supplies - Curriculum & Assessment Kits	\$ 47,000
2250.4700-01-70	Tuition - Special Ed Schools	\$ 436,000
2250.4900-01-70	BOCES Services - Special Ed Tuition	\$ 144,000
2810.1500-01-70	Add .6 School Counselor	\$ 55,000
2820.1500-01-70	Reduce .5 Psychologist - replaced with contracted service	\$ (38,000)
2820.4900-01-70	Psychologist services through BOCES	\$ 36,000
5510.1600-01-70	Increased hourly transportation salaries - additional bus runs	\$ 25,000
5510.2100-01-70	Purchase of minivan for student transportation	\$ 26,000
5540.4000-01-70	Elimination of contracted bus services	\$ (40,000)
7140.1600-01-70	Shift from in-District pool staffing to management company pool staffing	\$ (135,000)
7140.4000-01-70	Shift from in-District pool staffing to management company pool staffing	\$ 180,000
7141.1600-01-70	Shift from in-District pool staffing to management company pool staffing	\$ (37,500)
7141.4000-01-70	Shift from in-District pool staffing to management company pool staffing	\$ 73,000
9060.8000-01-70	Health insurance premium increase	\$ 127,000
9950.5000-01-70	Eliminate transfer to capital fund	\$ (175,000)
Impact to Budget		\$ 1,026,000.00

Pocantico Hills Central School District
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Budgeted Revenue by Type



Real Property Tax	\$	25,650,000	81.71%
Incarcerated Youth Aid	\$	2,310,000	7.36%
State Aid	\$	1,240,943	3.95%
Local Revenue	\$	1,840,957	5.86%
Appropriated Fund Balance	\$	350,000	1.11%
<hr/>			
Total Revenue	\$	31,391,900	100.00%

Pocantico Hills Central School District
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Tax Levy Limit Calculation

2017-2018 Tax Levy	\$ 24,934,530
Multiply by Tax Base Growth Factor of 3.47%	\$ 865,228
	<u>\$ 25,799,758</u>
Add 2017-2018 PILOTs	\$ 534,546
	<u>\$ 26,334,304</u>
Subtract 2017-2018 Capital Exclusions	\$ (1,515,205)
	<u>\$ 24,819,099</u>
Multiply by Allowable Levy Growth Factor of 2.00%	\$ 496,382
	<u>\$ 25,315,481</u>
Subtract 2018-2019 PILOTs	\$ (924,657)
	<u>\$ 24,390,824</u>
Add 2018-2019 Capital Exclusions	\$ 1,267,334
Maximum Allowable Tax Levy Limit	<u>\$ 25,658,158</u>
Projected 2018-2019 Tax Levy	\$ 25,650,000
Difference between maximum allowable tax levy limit and projected levy	\$ (8,158)
Dollar Increase Over Previous Year	\$ 715,470
Percent Increase Over Previous Year	2.87%

Key Factors to the Increase in the Allowable Tax Levy Limit:

- *The Tax Base Growth Factor increases the allowable tax levy limit by \$865,228.
- *The difference between the PILOTs from 16-17 and 17-18 results in a decrease to the allowable tax levy limit of \$390,111.
- *The 2% multiplier for the Allowable Levy Growth Factor increases the allowable tax levy limit by \$496,382.
- *The difference between the Capital Exclusions from 17-18 and 18-19 results in a decrease to the allowable tax levy limit of \$247,871.

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Tax Projections

Projected Tax Rates					
	2017-2018 Tax Rate per \$1000 AV	2018-2019 Projection	Rate Change per \$1000 AV	Percent Change	
Town of Greenburgh	\$ 9.235800	\$ 9.104112	\$ (0.13)	-1.43%	
Town of Mount Pleasant	\$ 615.777164	\$ 636.651196	\$ 20.87	3.39%	

The Pocantico Hills Central School District includes properties in parts of the towns of Mount Pleasant and Greenburgh. Values for the 2018-2019 school year, based on the currently published assessment rolls for 2017*, were projected based on the following information:

The total assessed value for the Town of Mount Pleasant is based on \$25,841,050. The total assessed value for the Town of Greenburgh is based on \$1,010,341,758.

The equalization rate for the Town of Mount Pleasant is 1.43%. This is a decrease from the 2016 equalization rate of 1.52%. The equalization rate for the Town of Greenburgh is 100.00%.

The market value for Mount Pleasant is \$1,807,066,434, or 64.14% of the District total, and the market value for Greenburgh is \$1,010,341,758, or 35.86% of the District total. The total market value for the District is \$2,817,408,192.

Tax rates for each town were calculated as \$636.65 for Mount Pleasant and \$9.10 for Greenburgh. These are the rates property owners will pay per \$1000 of assessed value.

*Please note that assessed values used in the calculation above are estimates provided to the District reflecting prior and anticipated tax certiorari settlements, and are therefore subject to change.

2018-2019 Projected Tax Based on Assessed Values (AV)

<u>Mt Pleasant Assessed Value</u>	<u>Mt Pleasant Market Value</u>	<u>Mt Pleasant 18-19 Projected Taxes</u>	<u>Greenburgh Assessed Value</u>	<u>Greenburgh Market Value</u>	<u>Greenburgh 18-19 Projected Taxes</u>
\$3,575	\$250,000	\$2,276	\$250,000	\$250,000	\$2,276
\$7,150	\$500,000	\$4,552	\$500,000	\$500,000	\$4,552
\$10,725	\$750,000	\$6,828	\$750,000	\$750,000	\$6,828
\$14,300	\$1,000,000	\$9,104	\$1,000,000	\$1,000,000	\$9,104

The projection above illustrates that homes with the same market value in both towns pay the same amount in taxes, due to what is termed tax equalization.

Pocantico Hills Central School District

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Revenue Detail

Revenue Account	Description	2018-2019 Proposed Budget	2017-2018 Adopted Budget	Dollar Change	Percent Change
1001	Real Property Tax	\$ 25,650,000	\$ 24,934,530	\$ 715,470	2.87%
1081	Payment in Lieu of Taxes	\$ 924,657	\$ 534,546	\$ 390,111	72.98%
1120	Non-Property Tax Distribution	\$ 227,000	\$ 227,000	\$ -	0.00%
1410	Recreation - Pool Admissions	\$ 4,000	\$ 4,000	\$ -	0.00%
1410.SL	Recreation - Swim Lessons	\$ 1,000	\$ 1,000	\$ -	0.00%
1420	After Care Program	\$ 70,000	\$ 60,000	\$ 10,000	16.67%
1489	Day Camp Tuition	\$ 360,000	\$ 350,000	\$ 10,000	2.86%
2401	Interest and Earnings	\$ 15,000	\$ 15,000	\$ -	0.00%
2401.TCB	Interest and Earnings - Tax Certiorari Reserve	\$ 40,000	\$ 30,000	\$ 10,000	33.33%
2410	Rental of Facilities	\$ 5,000	\$ 5,000	\$ -	0.00%
2413	BOCES Rental	\$ 136,300	\$ 134,560	\$ 1,740	1.29%
2701	Refund of Prior Years Expense	\$ 40,000	\$ 50,000	\$ (10,000)	-20.00%
2770	Other Unclassified Revenue	\$ 18,000	\$ 18,000	\$ -	0.00%
3101	Foundation Aid	\$ 636,140	\$ 634,554	\$ 1,586	0.25%
3101.M	High Tax Aid	\$ 22,343	\$ 22,343	\$ -	0.00%
3101.TR	Transportation Aid	\$ 99,485	\$ 94,980	\$ 4,505	4.74%
3103	BOCES Aid	\$ 256,269	\$ 208,701	\$ 47,568	22.79%
3107	Universal Pre-K	\$ 43,200	\$ 43,200	\$ -	0.00%
3260	Instructional Materials Aid	\$ 31,613	\$ 33,153	\$ (1,540)	-4.65%
3289.B	Building Aid	\$ 151,893	\$ 151,893	\$ -	0.00%
3289.IY	Incarcerated Youth Aid	\$ 2,310,000	\$ 2,310,000	\$ -	0.00%
5999	Appropriated Fund Balance	\$ 350,000	\$ 380,000	\$ (30,000)	-7.89%
	Total Revenue	\$ 31,391,900	\$ 30,242,460	\$ 1,149,440	3.80%

Pocantico Hills Central School District

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3 Part Budget

Administrative Component

Includes items related to the management of our school programs:

- *Salaries and benefits of staff who spend a majority of their time performing administrative, supervisory, or non-instructional duties
- *Board of Education, central office, and school management expenses
- *Planning and consulting costs not directly related to student services and programs

Capital Component

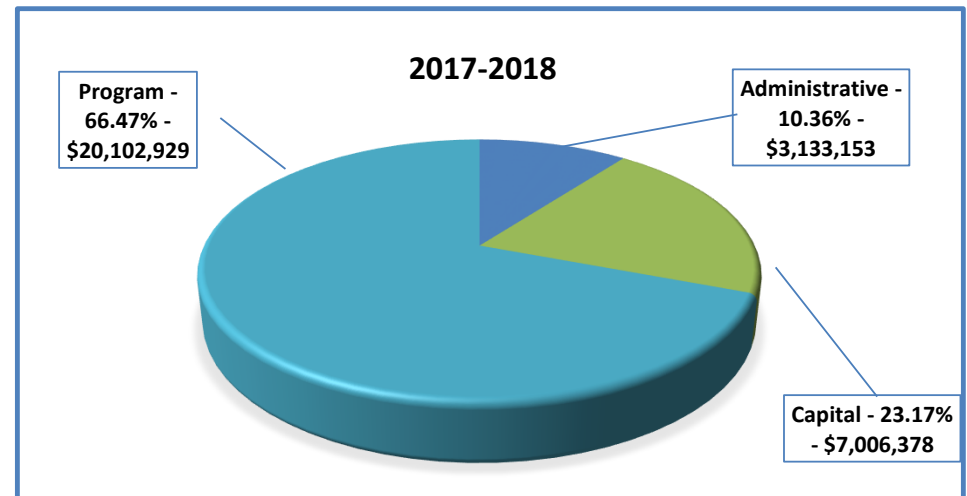
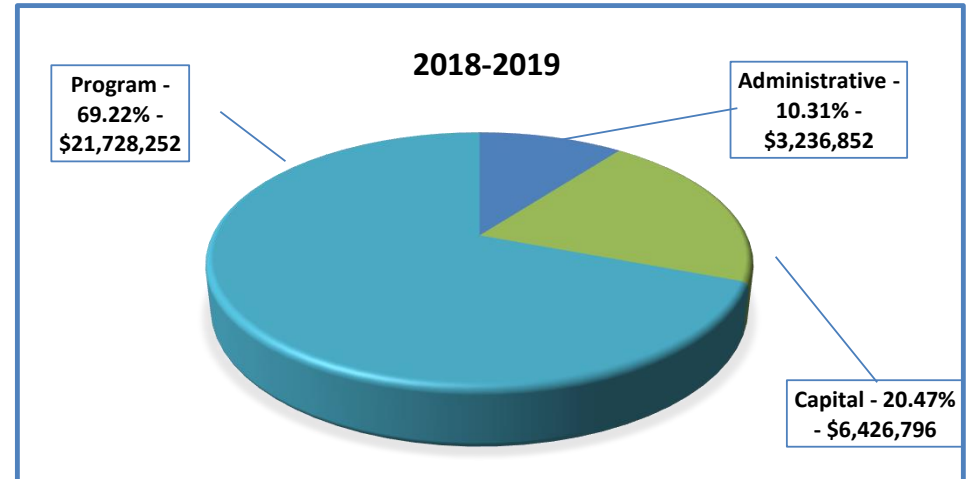
Includes items related to building and property maintenance:

- *Construction, renovation, repair and maintenance costs
- *Custodial and maintenance staff salaries and benefits
- *Service contracts
- *Materials and supplies
- *Utilities
- *Annual debt service
- *Refunds of property taxes

Program Component

Includes items which are part of the instructional program:

- *Salaries and benefits of staff who provide direct support to students
- *Instructional materials, textbooks and library books
- *Computers and instructional equipment and technology
- *Transportation expenses for both public and non-public students in grades Pre-K through 12
- *Field trips, extracurricular activities and interscholastic sports



Pocantico Hills Central School District

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Significant Budget Items

Employee Salaries:

The education of children is heavily reliant upon the hard work of people employed by the District, including instructional and non-instructional staff. Our instructional staff provides quality education opportunities for our students and our non-instructional staff provides support services such as transportation, food service, maintenance and cleaning, and office support. The majority of employees within the District are represented by collective bargaining units; the Pocantico Hills Teachers' Association (PHTA) and the Civil Service Employees' Association (CSEA). The total allocation for employee salaries in the 2018-2019 budget is \$8.4 million, or approximately 26.8% of the total budget.

Employee Benefits:

There are various employee benefits that districts are required to provide, some of which are required by law (such as the employer share of Social Security taxes and workers' compensation insurance) and others that are required as a result of collectively bargained employee contracts (such as health insurance, life insurance, and dental and optical insurances). In total, these items account for \$3.6 million of the 2018-2019 budget, which is approximately 11.5% of the total budget.

New York State Retirement System:

Full-time employees of school districts are required to join one of the New York State retirement systems; the Teachers' Retirement System (TRS) for instructional staff, and the Employees' Retirement System (ERS) for non-instructional staff. Employees contribute to the retirement system as required by law, but districts are also responsible for contributions. Retirement system costs accounted for \$1.1 million in the 2018-2019 budget, or approximately 3.5% of the total budget.

Debt Service:

Debt service is the amount of budgetary appropriations needed to pay the principal and interest on the District's short- and long-term bonds. Any borrowing of funds by the District has been approved by the public, either through the approval of the annual budget or through the approval of a specific capital project bond vote. Total appropriations for debt service in the 2018-2019 budget is \$1.5 million, or approximately 4.8% of the total budget.

Incarcerated Youth Program:

Pocantico Hills serves as the administrator of the Incarcerated Youth program on behalf of New York State. The District is reimbursed in full for these services, plus a 5% administrative fee. The 2018-2019 budget includes a budget of \$2.2 million for this Program, which is approximately 7% of the total budget.

High School Tuition:

Pocantico Hills pays tuition for its students in grades 9 through 12 to attend their choice of one of three high schools: Sleepy Hollow, Pleasantville or Briarcliff. In return, we pay tuition to the high schools based on their non-resident tuition rates as set by New York State. The 2018-2019 budget includes \$5.4 million for high school tuition costs, or approximately 17.2% of the total budget.

Special Education:

Per federal law and state regulations, school districts are responsible to fund the costs associated with educating students with disabilities, including special programs and individualized services related to their specific needs. In addition to employee salary costs included above, the 2018-2019 budget includes \$4.7 million, which is approximately 15% of the total budget.

The items listed above account for a total of \$26.9 million, which is approximately 85.8% of the total budget for the 2018-2019 school year. After considering another \$1.5 million for various budget items including transportation, facilities, transfers to other funds, utilities, property taxes, textbooks and insurance, the total amount is approximately \$28.4 million, or 90% of the total budget.

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Enrollment

District-wide enrollment in grades Pre-K through 12 is expected to remain steady from 2017-2018 to 2018-2019. Our graduating class of 33 is expected to be offset by an incoming Pre-K class of 33. For grades Pre-K through 8, enrollment will decrease by 1 student and students moving into high school will increase by 2. Private placements are expected to drop by 2 students.

	<u>2017-2018 Estimate</u>	<u>2017-2018 Actual**</u>	<u>2018-2019 Estimate</u>	<u>Change</u>
Estimated student enrollment Pre-K through 8	320	325	319	-1
Estimated student enrollment 9 through 12	129	135	131	2
Estimated out of district student enrollment	24	21	22	-2
Total estimated student enrollment	473	481	472	-1

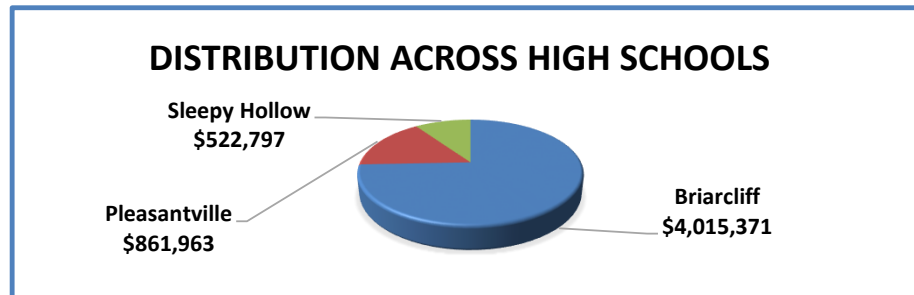
**2017-2018 Actual is as of BEDS day; enrollments fluctuate throughout the year. The 2018-2019 estimate considers current enrollment as the basis of the estimate, and our current enrollment includes 8 less students than BEDS day enrollment.

High School Tuition

High school enrollment for 2018-2019 is expected to hold steady at 129 students. Our budget allows for rate increases and potential new students entering the District.

Tuition rates that Pocantico Hills pays to our partner high school districts are based on the Non Resident Tuition rates (NRT) calculated by the New York State Education Department, based on financial information derived from the financial statements of the respective high school districts. The rates used in the 2018-2019 budget are estimates, because final financial information for the 2017-2018 school year is not yet known. Rates for 2018-2019 have been projected to increase approximately 5%, based on trends.

	<u>2017-2018 Estimated Rates</u>		<u>2018-2019 Projected Rates</u>	
	<u>Regular Education Rate</u>	<u>Special Education Rate</u>	<u>Regular Education Rate</u>	<u>Special Education Rate</u>
Pleasantville	\$ 17,940	\$ 60,090	\$ 18,837	\$ 63,095
Briarcliff	\$ 27,118	\$ 92,422	\$ 28,473	\$ 97,043
Tarrytown	\$ 19,240	\$ 46,243	\$ 20,202	\$ 48,555



Pocantico Hills Central School District

Budget Analysis
Fiscal Year 2018-2019Detail by Category of Expenditure

Description	Budget to Budget Change	18-19 Budget	17-18 Projected Expenditures	17-18 Expenditures to Date	17-18 Budget	16-17 Actual	15-16 Actual	14-15 Actual
Employee Wages	\$ 112,008	\$ 8,379,109	\$ 8,117,800	\$ 4,541,848	\$ 8,267,101	\$ 8,255,195	\$ 7,897,238	\$ 7,371,925
Employee Benefits	\$ 146,825	\$ 4,750,058	\$ 4,427,700	\$ 2,460,704	\$ 4,603,233	\$ 3,865,028	\$ 3,732,513	\$ 3,749,029
Tuition - High Schools	\$ 218,473	\$ 5,400,131	\$ 4,728,600	\$ 143,911	\$ 5,181,658	\$ 5,627,430	\$ 4,784,431	\$ 5,093,090
Tuition - Special Education	\$ 585,323	\$ 1,892,046	\$ 972,300	\$ 335,311	\$ 1,306,723	\$ 1,095,025	\$ 1,499,385	\$ 1,160,828
Tax Certiorari	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 25,491	\$ 3,000,000	\$ 1,579,050	\$ 115,931	\$ 58,810
Incarcerated Youth Program	\$ -	\$ 2,200,000	\$ 2,200,000	\$ 220,000	\$ 2,200,000	\$ 1,930,500	\$ 1,931,795	\$ 2,361,528
BOCES Services	\$ 61,249	\$ 1,147,545	\$ 1,075,850	\$ 477,739	\$ 1,086,296	\$ 907,150	\$ 842,840	\$ 925,252
Debt Service Principal	\$ (69,000)	\$ 990,000	\$ 1,059,000	\$ -	\$ 1,059,000	\$ 1,098,500	\$ 1,392,000	\$ 1,384,000
Debt Service Interest	\$ (34,328)	\$ 524,076	\$ 558,450	\$ 277,322	\$ 558,404	\$ 589,099	\$ 627,400	\$ 665,520
Contracted Services	\$ 269,070	\$ 965,510	\$ 625,950	\$ 184,317	\$ 696,440	\$ 630,725	\$ 588,417	\$ 573,405
Transportation	\$ 50,900	\$ 487,100	\$ 397,800	\$ 229,302	\$ 436,200	\$ 222,265	\$ 191,683	\$ 241,907
Facilities	\$ (9,750)	\$ 414,500	\$ 395,500	\$ 148,739	\$ 424,250	\$ 290,327	\$ 369,417	\$ 353,946
Transfers to Other Funds	\$ (175,000)	\$ 165,000	\$ 305,000	\$ -	\$ 340,000	\$ 504,933	\$ 728,437	\$ 139,434
Utilities	\$ 6,625	\$ 315,225	\$ 221,600	\$ 111,620	\$ 308,600	\$ 208,939	\$ 184,801	\$ 251,512
Legal Fees	\$ (33,000)	\$ 235,000	\$ 225,000	\$ 84,812	\$ 268,000	\$ 150,242	\$ 190,316	\$ 175,579
Materials and Supplies	\$ 32,145	\$ 336,600	\$ 218,100	\$ 106,872	\$ 304,455	\$ 211,524	\$ 196,610	\$ 202,932
Property Taxes	\$ 1,300	\$ 66,300	\$ 65,000	\$ -	\$ 65,000	\$ 58,185	\$ 58,854	\$ 55,916
Textbooks	\$ -	\$ 62,600	\$ 68,700	\$ 53,300	\$ 62,600	\$ 42,163	\$ 60,025	\$ 36,244
Insurance	\$ 3,100	\$ 48,100	\$ 42,400	\$ 40,632	\$ 45,000	\$ 70,194	\$ 41,361	\$ 36,668
Equipment	\$ (16,500)	\$ 13,000	\$ 56,850	\$ 6,775	\$ 29,500	\$ 26,608	\$ 17,356	\$ 17,177
	\$ 1,149,440	\$ 31,391,900	\$ 28,761,600	\$ 9,448,695	\$ 30,242,460	\$ 27,363,086	\$ 25,450,808	\$ 24,854,702

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BOCES Detail

Budget Account	Description	2018-2019 Proposed Budget	17-18 Projected Expenditures	17-18 Expenditures to Date	2017-2018 Adopted Budget	Dollar Change	Percent Change
1010.4900-01-70	Superintendent evaluation tool	\$ 2,500	\$ 2,500	\$ 1,935	\$ 2,500	\$ -	0.00%
1040.4900-01-70	Board Docs	\$ 14,250	\$ 14,250	\$ -	\$ 14,250	\$ -	0.00%
1060.4900-01-70	Election management system	\$ 6,400	\$ 1,900	\$ -	\$ 6,400	\$ -	0.00%
1310.4900-01-70	GASB 45 and state aid planning	\$ 8,000	\$ 7,500	\$ -	\$ 7,500	\$ 500	6.67%
1430.4900-01-70	Human resource services	\$ 14,500	\$ 13,000	\$ 3,688	\$ 13,000	\$ 1,500	11.54%
1620.4937-01-76	School safety and energy services	\$ 21,000	\$ 22,800	\$ 3,804	\$ 22,800	\$ (1,800)	-7.89%
1680.4900-01-70	Administrative technology	\$ 170,721	\$ 167,500	\$ 87,690	\$ 167,500	\$ 3,221	1.92%
1981.4900-01-70	BOCES Administrative charges	\$ 45,278	\$ 37,350	\$ 37,316	\$ 37,316	\$ 7,962	21.34%
1981.4963-01-70	BOCES Capital charges	\$ 12,952	\$ 12,250	\$ 12,230	\$ 12,230	\$ 722	5.90%
2020.4900-01-68	Test scoring	\$ 7,000	\$ 6,800	\$ 4,458	\$ 6,800	\$ 200	2.94%
2070.4900-01-68	Professional development	\$ 224,100	\$ 262,000	\$ 88,858	\$ 262,000	\$ (37,900)	-14.47%
2110.4901-01-70	Incarcerated Youth program	\$ 2,200,000	\$ 2,200,000	\$ 220,000	\$ 2,200,000	\$ -	0.00%
2250.4900-01-70	Special Education programs	\$ 790,000	\$ 460,000	\$ 243,505	\$ 655,973	\$ 134,027	20.43%
2610.4900-01-39	Library database service	\$ 12,500	\$ 10,000	\$ 3,852	\$ 10,000	\$ 2,500	25.00%
2630.4900-01-70	Instructional technology	\$ 535,844	\$ 475,500	\$ 226,277	\$ 511,500	\$ 24,344	4.76%
2820.4900-01-70	Psychological Services	\$ 36,000	\$ 30,000	\$ -	\$ -	\$ 36,000	
2855.4900-01-60	Athletics fees	\$ 12,500	\$ 12,500	\$ 7,635	\$ 12,500	\$ -	0.00%
5510.4900-01-70	Bus maintenance, inspections and repairs	\$ 140,000	\$ 143,000	\$ 24,451	\$ 105,000	\$ 35,000	33.33%
		\$ 4,253,545	\$ 3,878,850	\$ 965,699	\$ 4,047,269	\$ 206,276	5.10%

Pocantico Hills Central School District

Draft Budget Report Fiscal Year 2018-2019 Fund: A - General Fund

Budget Account	Description	2018-2019 Proposed Budget	2017-2018 Adopted Budget	2017-2018 Projected Expenses	Dollar Change	Percent Change
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Code 1010 - The Board of Education is empowered under law to provide for the education of the children of the District, establish policy, adopt a budget, levy taxes and meet all of the requirements under State law. Each of the five members of the Board is elected by the public for three-year terms. School board members do not receive compensation for their services.

1010 Board Of Education

1010.4000-01-70	Contracted Services	\$ 6,000	\$ 3,500	\$ 3,350	\$ 2,500	71.43%
	NYS School Boards Assn fees, including dues and policy update service - Increase due to consultants for training					
1010.4003-01-70	Memberships/Subscriptions	\$ 12,900	\$ 9,600	\$ 12,200	\$ 3,300	34.38%
	Increase includes correction to dollar amount for Westchester Putnam SBA dues					
1010.4010-01-70	Travel/Conferences	\$ 800	\$ 1,000	\$ 1,000	\$ (200)	-20.00%
1010.4500-01-70	Materials & Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
	Supplies for the Board of Education as well as refreshments for attendees at Board of Education meetings					
1010.4900-01-70	BOCES Services	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
	Superintendent's evaluation tool					
1010 Function Subtotal		\$ 26,200	\$ 20,600	\$ 23,050	\$ 5,600	27.18%

Code 1040 - The District Clerk is a school district officer appointed by the Board of Education and is responsible for attending all public meetings of the Board of Education and keeping minutes of the proceedings of such meetings. The Clerk also handles all correspondence on behalf of the Board of Education.

1040 District Clerk

1040.1600-01-70	District Clerk Salaries	\$ 13,460	\$ 13,460	\$ 13,500	\$ -	0.00%
	Stipend for district clerk duties					
1040.4010-01-70	Travel/Conferences	\$ 100	\$ 80	\$ 50	\$ 20	25.00%
1040.4012-01-70	Advertising	\$ 8,000	\$ 8,000	\$ 6,000	\$ -	0.00%
	Advertising for vacancies, legal ads for bids and public notices - also includes funds for a bond vote					
1040.4900-01-70	BOCES Services	\$ 14,250	\$ 14,250	\$ 14,250	\$ -	0.00%
	Board Docs software and district clerk trainings					
1040 Function Subtotal		\$ 35,810	\$ 35,790	\$ 33,800	\$ 20	0.06%

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Code 1060 - District Meeting - A District Meeting is the form set down by State Education Law for the purpose of providing the public the opportunity to participate in the Annual District Election and Budget Vote. The results of the election determine the make-up of the Board of Education and the Budget Vote determines the amount of monies available for the operation of the school district.

1060 District Meeting

1060.1600-01-70	Election Inspector Salaries	\$ 2,500	\$ 2,250	\$ 1,400	\$ 250	11.11%
1060.4000-01-70	Contracted Services	\$ 6,800	\$ 5,900	\$ 3,000	\$ 900	15.25%
	Contracts for county election inspectors, and delivery of voting machines - includes funds for a bond vote					
1060.4500-01-70	Materials & Supplies	\$ 1,900	\$ 1,900	\$ 750	\$ -	0.00%
	Voting ballots and food for election inspectors - includes funds for a bond vote					
1060.4900-01-70	BOCES Services	\$ 6,400	\$ 6,400	\$ 1,900	\$ -	0.00%
	Rental of voting machines - includes funds for a bond vote					
1060 Function Subtotal		\$ 17,600	\$ 16,450	\$ 7,050	\$ 1,150	6.99%

Code 1240 - Chief School Administrator - The Superintendent of Schools is appointed by the Board of Education and serves as the chief executive officer of the District. The Superintendent supports the mission, vision and core values of the District, and leads the design and implementation of the District strategic plan.

1240 Chief School Administrator

1240.1500-01-70	Instructional Salaries	\$ 236,500	\$ 236,500	\$ 236,500	\$ -	0.00%
1240.1600-01-70	Noninstructional Salaries	\$ 87,320	\$ 82,283	\$ 84,800	\$ 5,037	6.12%
1240.4003-01-70	Memberships/Subscriptions	\$ 4,950	\$ 4,650	\$ 4,400	\$ 300	6.45%
1240.4010-01-70	Travel/Conferences	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
1240.4500-01-71	Materials & Supplies	\$ 4,200	\$ 4,200	\$ 4,000	\$ -	0.00%
1240 Function Subtotal		\$ 336,470	\$ 331,133	\$ 333,200	\$ 5,337	1.61%

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Budget Account	Description	2018-2019 Proposed Budget	2017-2018 Adopted Budget	2017-2018 Projected Expenses	Dollar Change	Percent Change
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Code 1310 - Business Administration - The Office of Business Administration is responsible for administration and coordination of the business, financial, and related operational activities of the District. Included within this code is the processing of payroll for all District employees, purchasing, and oversight of administrative Contracted services.

1310 Business Administration

1310.1500-01-70	Instructional Salaries	\$ 142,100	\$ 140,000	\$ 140,000	\$ 2,100	1.50%
The salary for the assistant superintendent is split across 3 budget lines: .8 in code 1310 / .1 in code 1621 / .1 in code 5510 - total of \$178,500						
1310.1600-01-70	Noninstructional Salaries	\$ 209,400	\$ 207,398	\$ 209,000	\$ 2,002	0.97%
1310.1610-01-70	Overtime	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
1310.1620-01-70	Temporary/Hourly	\$ 20,400	\$ 19,065	\$ 19,100	\$ 1,335	7.00%
Hourly employees						
1310.4000-01-70	Contracted Services	\$ 37,000	\$ 35,500	\$ 30,000	\$ 1,500	4.23%
Contracted services for 403b administration, fiscal advisors, asset management reporting, residency investigations and ACA compliance						
1310.4003-01-70	Memberships/Subscriptions	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.00%
1310.4010-01-70	Travel/Conferences	\$ 7,000	\$ 7,000	\$ 3,000	\$ -	0.00%
1310.4500-01-70	Materials & Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
1310.4900-01-70	BOCES Services	\$ 8,000	\$ 7,500	\$ 7,500	\$ 500	6.67%
GASB 75 valuation and State Aid Planning service						
1310 Function Subtotal		\$ 433,650	\$ 426,213	\$ 418,350	\$ 7,437	1.74%

Code 1320 - Auditing - On behalf of the Board of Education, an internal claims auditor reviews and audits all payment requests for accuracy and compliance with the law. In addition, independent auditors serve in the role of external auditors, as required by law. The external auditors prepare an annual report of the District's financial records of all District funds.

1320 Auditing

1320.4000-01-70	Contracted Services	\$ 50,000	\$ 43,000	\$ 41,000	\$ 7,000	16.28%
Claims auditor & external auditors, both of which are required by law - increase due to the cost for an internal audit, which is not mandatory						
1320 Function Subtotal		\$ 50,000	\$ 43,000	\$ 41,000	\$ 7,000	16.28%

Code 1325 - District Treasurer - The District Treasurer has the legal responsibility of overseeing all aspects of the District's cash management. Duties include approval of all cash disbursements via payroll or purchase order, record keeping of all cash receipts, proper investment of District funds, borrowing of funds when needed, monthly bank reconciliations, debt service management, and other related functions. The Treasurer also prepares monthly reports that are submitted to the Board of Education.

1325 Treasurer

1325.1600-01-70	Noninstructional Salaries	\$ 31,621	\$ 31,154	\$ 31,000	\$ 467	1.50%
1325.4010.01-70	Travel/Conferences	\$ 500	\$ 500	\$ -	\$ -	0.00%
1325 Function Subtotal		\$ 32,121	\$ 31,654	\$ 31,000	\$ 467	1.48%

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Code 1420 - Legal - The District retains a law firm for general legal services such as contract review, policy review, personnel matters, legislation regarding students with disabilities, employment issues, and contract negotiations with the bargaining units of the District. In addition, due to the potential impact of the large volume of tax certiorari claims, the District retains legal counsel to ensure proper representation in these proceedings.						
1420 Legal						
1420.4000-01-70	Contracted Services	\$ 10,000	\$ 10,000	\$ 6,000	\$ -	0.00%
	Bond counsel services					
1420.4001-01-70	Legal Retainer	\$ 40,000	\$ 55,000	\$ 40,000	\$ (15,000)	-27.27%
	Retainer was lowered to reflect actual usage					
1420.4002-01-70	Tax Certiorari Legal Fees	\$ 195,000	\$ 203,000	\$ 185,000	\$ (8,000)	-3.94%
1420 Function Subtotal		\$ 245,000	\$ 268,000	\$ 231,000	\$ (23,000)	-8.58%

Code 1430 - Personnel - The Personnel Office is under the supervision of the Superintendent and is responsible for the recruitment, hiring, development and retention of all District employees, including full-time, part-time, substitute and seasonal staff. The office also ensures compliance with collective bargaining agreements and proper administration of personnel practices for both certified and classified employees.

1430 Personnel						
1430.1600-01-70	Noninstructional Salary	\$ 52,500	\$ 52,500	\$ 48,250	\$ -	0.00%
1430.4004-01-70	Contracted Services	\$ 8,000	\$ 10,000	\$ 6,000	\$ (2,000)	-20.00%
	Fingerprinting and training services					
1430.4010-01-70	Travel/Conferences	\$ 500	\$ 500	\$ 250	\$ -	0.00%
1430.4500-01-70	Materials & Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
1430.4900-01-70	BOCES Services	\$ 14,500	\$ 13,000	\$ 13,000	\$ 1,500	11.54%
	Regional certification, recruitment, and the employee assistance program					
1430 Function Subtotal		\$ 76,500	\$ 77,000	\$ 68,500	\$ (500)	-0.65%

Code 1480 - Public Information and Services - The Public Information Office is responsible for the preparation and dissemination of information to the community, staff and media. This is done through a variety of mediums, including electronic and print newsletters, press releases and the District website.

1480 Public Information and Services						
1480.1600-01-70	Noninstructional Salaries	\$ 12,500	\$ 22,500	\$ 21,500	\$ (10,000)	-44.44%
	Some of these services are now being contracted through BOCES					
1480.4000-01-70	Contracted Services	\$ 12,000	\$ 12,000	\$ 15,000	\$ -	0.00%
	Printing services for public information publications					
1480.4900-01-70	Contracted Services	\$ 24,000	\$ -	\$ -	\$ 24,000	
	Public relations services					
1480 Function Subtotal		\$ 48,500	\$ 34,500	\$ 36,500	\$ 14,000	40.58%

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Code 1620 - Operation of Plant - This code includes the costs of utilities, custodial and security expenses for the District's historical building, which includes over 108,000 square feet of space.						
1620 Operation of Plant						
1620.1600-01-70	Noninstructional Salaries	\$ 341,730	\$ 335,512	\$ 335,500	\$ 6,218	1.85%
1620.1610-01-70	Overtime	\$ 35,000	\$ 26,000	\$ 35,000	\$ 9,000	34.62%
	Full time employees covering special events and absences of other staff					
1620.1620-01-70	Temporary/Hourly	\$ 36,000	\$ 45,000	\$ 36,000	\$ (9,000)	-20.00%
	Summer hours for temporary staff to prepare building for school year and hourly workers					
1620.2000-01-76	Equipment	\$ 6,000	\$ 15,000	\$ 15,000	\$ (9,000)	-60.00%
	Replacement radios for communication					
1620.4000-01-76	Contracted Services	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	0.00%
	Service contracts for alarm monitoring and telephone system as well as various mandated inspections					
1620.4001-01-70	Personal Services	\$ 10,000	\$ 10,000	\$ 8,500	\$ -	0.00%
	Per CSEA contract, replacement work boots and uniforms for maintenance staff					
1620.4003-01-76	Memberships/Subscriptions	\$ 600	\$ 250	\$ 600	\$ 350	140.00%
1620.4008-01-76	Equipment Repairs & Maintenance	\$ 34,000	\$ 34,000	\$ 34,000	\$ -	0.00%
1620.4010-01-76	Travel/Conferences	\$ 1,500	\$ 1,500	\$ 500	\$ -	0.00%
1620.4025-01-76	Security Services	\$ 86,400	\$ 80,000	\$ 80,000	\$ 6,400	8.00%
1620.4032-01-76	Cartage	\$ 10,000	\$ 15,000	\$ 10,000	\$ (5,000)	-33.33%
1620.4035-01-76	Extermination Services	\$ 500	\$ 500	\$ 500	\$ -	0.00%
1620.4045-01-76	Water Service	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
1620.4046-01-76	Fuels	\$ 166,900	\$ 153,000	\$ 90,000	\$ 13,900	9.08%
1620.4047-01-76	Electricity	\$ 126,575	\$ 129,000	\$ 110,000	\$ (2,425)	-1.88%
1620.4048-01-76	Telephone Services	\$ 3,750	\$ 3,600	\$ 3,600	\$ 150	4.17%
1620.4500-01-76	Materials & Supplies	\$ 45,000	\$ 47,500	\$ 45,000	\$ (2,500)	-5.26%
1620.4937-01-76	BOCES Services	\$ 21,000	\$ 22,800	\$ 22,800	\$ (1,800)	-7.89%
	School safety services					
1620 Function Subtotal		\$ 955,955	\$ 949,662	\$ 858,000	\$ 6,293	0.66%

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Code 1621 - Maintenance of Plant - This code includes the cost of grounds and maintenance personnel to oversee the physical plant needs of the District's scenic grounds, including our athletic fields. This code also includes oversight of certain maintenance contracts and compliance with mandated services and inspections.						
1621 Maintenance of Plant						
1621.1500-01-70	Instructional Salaries	\$ 17,763	\$ 17,500	\$ 17,500	\$ 263	1.50%
The salary for the assistant superintendent is split across 3 budget lines: .8 in code 1310 / .1 in code 1621 / .1 in code 5510 - total of \$178,500						
1621.1600-01-70	Noninstructional Salaries	\$ 140,500	\$ 136,647	\$ 136,700	\$ 3,853	2.82%
1621.1610-01-70	Overtime	\$ 10,300	\$ 10,000	\$ 10,000	\$ 300	3.00%
Includes snow and ice removal						
1621.2000-01-77	Equipment	\$ 5,000	\$ 15,000	\$ 15,000	\$ (10,000)	-66.67%
Replacement maintenance equipment						
1621.4000-01-77	Contracted Services	\$ 32,500	\$ 42,500	\$ 60,000	\$ (10,000)	-23.53%
Various inspections and services for compliance purposes						
1621.4008-01-77	Equipment Repairs & Maintenance	\$ 3,000	\$ 3,000	\$ 2,000	\$ -	0.00%
1621.4026-01-77	Architectural/Engineering Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
1621.4027-01-77	Tree Services	\$ 10,000	\$ 15,000	\$ 7,500	\$ (5,000)	-33.33%
1621.4037-01-77	Building Repair	\$ 100,000	\$ 80,000	\$ 80,000	\$ 20,000	25.00%
Elevator repairs, gym door repairs and other building repairs - increase for some items on 5 Year Plan						
1621.4500-01-77	Materials & Supplies	\$ 42,000	\$ 42,000	\$ 40,000	\$ -	0.00%
1621 Function Subtotal		\$ 376,063	\$ 376,647	\$ 383,700	\$ (584)	-0.16%
Code 1670 - Central Printing and Mailing - In order to streamline processing, mailing and shipping functions are consolidated in the business office. Administration of District-wide copiers/printers is also centralized and is reported here.						
1670 Central Printing & Mailing						
1670.4000-01-70	Contracted Services	\$ 16,500	\$ 15,000	\$ 15,000	\$ 1,500	10.00%
District-wide copiers/printers						
1670.4002-01-70	Postage	\$ 21,000	\$ 20,000	\$ 19,000	\$ 1,000	5.00%
District-wide postage costs						
1670 Function Subtotal		\$ 37,500	\$ 35,000	\$ 34,000	\$ 2,500	7.14%
Code 1680 - Central Data Processing - This section of the budget provides funds for administrative technology needs, including computers and software for financial and human resource needs, as well as various software such as our student management system, antivirus software, substitute management software, and internet connection.						
1680 Central Data Processing						
1680.4900-01-70	BOCES Services	\$ 170,721	\$ 167,500	\$ 167,500	\$ 3,221	1.92%
Administrative technology expenses						
1680 Function Subtotal		\$ 170,721	\$ 167,500	\$ 167,500	\$ 3,221	1.92%

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Code 1910 - Unallocated Insurance - In order to protect its assets, the District maintains a comprehensive insurance program that includes a policy that protects against general liability, fire and theft. There is also an overarching umbrella policy, and student accident coverage.

1910 Unallocated Insurance

1910.4022-01-70	General Liability Insurance	\$ 45,600	\$ 42,500	\$ 40,000	\$ 3,100	7.29%
1910.4023-01-70	Student Accident Insurance	\$ 2,500	\$ 2,500	\$ 2,400	\$ -	0.00%
1910 Function Subtotal		\$ 48,100	\$ 45,000	\$ 42,400	\$ 3,100	6.89%

Code 1920 - School Association Dues - This code includes membership fees to organizations that serve the District as a whole.

1920 School Association Dues

1920.4000-01-70	School Association Dues	\$ 4,300	\$ 4,000	\$ 4,000	\$ 300	7.50%
1920 Function Subtotal		\$ 4,300	\$ 4,000	\$ 4,000	\$ 300	7.50%

Code 1930 - Judgments and Claims - This code covers the cost of tax certiorari claims against the District. When a property owner disagrees with the assessed value of their property, there are various appeals that may be made. Appeals begin with the Board of Assessment Review, and may end up in the Courts as certiorari proceedings.

1930 Judgments and Claims

1930.4000-01-70	Judgements & Claims	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	0.00%
1930 Function Subtotal		\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	0.00%

Code 1950 - Assessments on School Property - This code covers the cost of water and sewer taxes paid to the Town of Mt. Pleasant for our school property located within their boundaries.

1950 Assessments on School Property

1950.4000-01-70	Assessments on School Property	\$ 35,700	\$ 35,000	\$ 35,000	\$ 700	2.00%
1950 Function Subtotal		\$ 35,700	\$ 35,000	\$ 35,000	\$ 700	2.00%

Code 1964 - Refund on School Property Taxes - This code covers the refund of property taxes to the Briarcliff School District for a property situated within both the Briarcliff and Pocantico Hills districts. Taxes for this property are paid to Pocantico Hills, but we are required to refund the taxes to Briarcliff because the students are being educated there.

1964 Refund on Real Property Taxes

1964.4000-01-70	Refund of School Property Taxes	\$ 30,600	\$ 30,000	\$ 30,000	\$ 600	2.00%
1964 Function Subtotal		\$ 30,600	\$ 30,000	\$ 30,000	\$ 600	2.00%

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Code 1989 - BOCES Administrative Costs - This code is used for support the District's share of the Administrative and Capital budget components of the Southern Westchester Board of Cooperative Educational Services (BOCES).

1981 Unclassified

1981.4900-01-70	BOCES - Administrative Charges	\$ 45,278	\$ 37,316	\$ 37,350	\$ 7,962	21.34%
1981.4963-01-70	BOCES - Capital Charges	\$ 12,952	\$ 12,230	\$ 12,250	\$ 722	5.90%
1989 Function Subtotal		\$ 58,230	\$ 49,546	\$ 49,600	\$ 8,684	17.53%

Code 2020 - Supervision-Regular School - This code represents the building administrators who provide leadership and overall support for students' academic achievement and success. Building administrators are instructional leaders responsible for each and every student, and for supporting the District's mission, vision and core values. They supervise the staff within the school building, provide support for curriculum and instruction, and ensure student safety, discipline and guidance.

2020 Supervision-Regular School

2020.1500-01-70	Instructional Salaries	\$ 287,150	\$ 274,580	\$ 282,100	\$ 12,570	4.58%
	Salaries for principal, and .75 of director of curriculum, technology and CIO					
2020.1600-01-70	Noninstructional Salaries	\$ 17,750	\$ 14,539	\$ 4,200	\$ 3,211	22.09%
	.25 of the assistant to principal					
2020.4003-01-68	Memberships/Subscriptions	\$ 5,835	\$ 3,825	\$ 4,000	\$ 2,010	52.55%
	Increased requests from teachers for association memberships					
2020.4010-01-68	Travel/Conferences	\$ 2,500	\$ 2,500	\$ 2,000	\$ -	0.00%
2020.4500-01-68	Materials & Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
2020.4900-01-68	BOCES Services	\$ 7,000	\$ 6,800	\$ 6,800	\$ 200	2.94%
	Test scoring					
2020 Function Subtotal		\$ 323,235	\$ 305,244	\$ 302,100	\$ 17,991	5.89%

Code 2070 - Inservice Training - Instruction - This code includes professional development for faculty members to provide excellence in our instructional programs. The District contracts out for services with various vendors, as well as with both the Southern Westchester BOCES and Putnam-Northern Westchester BOCES, in order to provide the most comprehensive services to our instructional staff.

2070 Inservice Training - Instruction

2070.4000-01-68	Contracted Services	\$ 49,000	\$ 36,000	\$ 34,000	\$ 13,000	36.11%
2070.4900-01-68	BOCES Services	\$ 224,100	\$ 262,000	\$ 262,000	\$ (37,900)	-14.47%
	Professional development for literacy, math, and world language as well as various BOCES trainings					
2070 Function Subtotal		\$ 273,100	\$ 298,000	\$ 296,000	\$ (24,900)	-8.36%

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Code 2110 - Teaching-Regular School - Every child deserves a high quality education, and code 2110 provides the resources to do so. This code includes our teachers, teaching assistants and substitutes in grades Pre-K through 8, building level support staff, instructional resources, materials and supplies. It also includes two large line items; high school tuition costs for our general education students, and services contracted through Southern Westchester BOCES for the Incarcerated Youth Program.						
2110 Teaching-Regular School						
2110.1100-01-70	Teacher Salaries Pre-K	\$ 231,000	\$ 220,742	\$ 220,400	\$ 10,258	4.65%
2110.1200-01-70	Teacher Salaries K-6	\$ 2,059,400	\$ 1,915,667	\$ 1,912,250	\$ 143,733	7.50%
	Includes additional teacher for Makerspace					
2110.1200-01-7S	Teacher Stipends K-6	\$ 172,000	\$ 172,000	\$ 170,000	\$ -	
	Stipends paid to teachers for various duties outside of their contracted work day - collectively bargained and contractually required					
2110.1300-01-70	Teacher Salaries 7-8	\$ 1,209,600	\$ 1,200,692	\$ 1,191,100	\$ 8,908	0.74%
2110.1300-01-7S	Teacher Stipends 7-8	\$ 8,500	\$ 43,000	\$ 40,000	\$ (34,500)	
	Decrease due to coaching stipends being moved to code 2855					
2110.1330-01-70	Teaching Assistant Salaries	\$ 243,100	\$ 262,561	\$ 217,300	\$ (19,461)	-7.41%
2110.1400-01-70	Substitute Teachers	\$ 75,000	\$ 75,000	\$ 70,000	\$ -	0.00%
2110.1600-01-70	Instructional Clerical Staff	\$ 82,750	\$ 71,120	\$ 65,000	\$ 11,630	16.35%
	Reflects the transfer of an existing employee					
2110.1640-01-70	School Monitors	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
2110.2000-01-70	Equipment	\$ 3,000	\$ 7,500	\$ 7,500	\$ (4,500)	-60.00%
	Replacement euphonium					
2110.4000-01-70	Contracted Services	\$ 39,400	\$ 32,160	\$ 30,000	\$ 7,240	22.51%
	Contracted services for the music and performing arts program, visual arts, newspaper club, Pre-K Teatown - Increase due to Shakespeare and Chess Programs					
2110.4001-01-79	Publications (Yearbook)	\$ 10,000	\$ 10,000	\$ 9,000	\$ -	0.00%
2110.4003-01-70	Memberships/Subscriptions	\$ 7,100	\$ 3,400	\$ 2,400	\$ 3,700	108.82%
2110.4010-01-70	Travel/Conferences	\$ 6,000	\$ 6,000	\$ 5,000	\$ -	0.00%
2110.4016-01-70	Field Trips	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
	Includes 8th grade trip and various trips across all grades					
2110.4500-01-70	Materials & Supplies	\$ 103,900	\$ 106,795	\$ 90,000	\$ (2,895)	-2.71%
2110.4550-01-70	Classroom Furnishings	\$ 50,000	\$ 12,500	\$ 8,000	\$ 37,500	300.00%
2110.4700-01-70	High School - General Ed Tuition	\$ 2,800,044	\$ 2,643,835	\$ 2,382,500	\$ 156,209	5.91%
2110.4800-01-66	Textbooks	\$ 62,600	\$ 62,600	\$ 68,700	\$ -	0.00%
2110.4901-01-70	BOCES Services	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ -	0.00%
	Incarcerated Youth Program allocation					
2110 Function Subtotal		\$ 9,463,394	\$ 9,145,572	\$ 8,789,150	\$ 317,822	3.48%

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Code 2250 - Program for Students with Disabilities - The educational needs of classified students and students with 504 plans are addressed through a variety of programs and services. These programs and services must be provided in the least restrictive setting possible, whether that be in-district, in a BOCES program, or in a private residential or non-residential program.						
2250 Program for Students with Disabilities						
2250.1300-01-70	Teaching Assistant Salaries	\$ 193,100	\$ 188,637	\$ 218,400	\$ 4,463	2.37%
Includes elimination of 1 teaching assistant - offset in part by reduction of adjustment for IDEA funding						
2250.1500-01-70	Instructional Salaries	\$ 569,101	\$ 577,078	\$ 555,000	\$ (7,977)	-1.38%
2250.1600-01-70	Clerical Staff Salaries	\$ 66,000	\$ 58,979	\$ 60,700	\$ 7,021	11.90%
2250.1640-01-70	Teacher Aide Salaries	\$ 65,300	\$ 32,000	\$ 32,000	\$ 33,300	104.06%
Increase of 1.5 1:1 health aide per student IEPs						
2250.2000-01-70	Equipment	\$ 5,000	\$ 5,000	\$ 2,500	\$ -	0.00%
Personal equipment needed per student IEPs						
2250.4000-01-52	Contracted Services	\$ 181,000	\$ 215,000	\$ 150,000	\$ (34,000)	-15.81%
Professional services needed per student IEPs						
2250.4003-01-70	Memberships/Subscriptions	\$ 750	\$ 750	\$ 750	\$ -	0.00%
2250.4010-01-70	Travel/Conferences	\$ 12,000	\$ 5,000	\$ 5,000	\$ 7,000	140.00%
2250.4500-01-70	Materials & Supplies	\$ 54,400	\$ 7,000	\$ 6,300	\$ 47,400	677.14%
2250.4700-01-70	Tuition (Special Schools 1-8)	\$ 1,067,046	\$ 630,750	\$ 497,300	\$ 436,296	69.17%
Anticipated placements of students into special education programs that are not run by BOCES - increase reflects 4 additional students						
2250.4701-01-70	Tuition (Special Ed High School)	\$ 2,600,087	\$ 2,587,823	\$ 2,346,100	\$ 12,264	0.47%
2250.4705-01-70	Tuition - Summer Special Ed	\$ 35,000	\$ 20,000	\$ 15,000	\$ 15,000	75.00%
2250.4900-01-70	BOCES Services	\$ 790,000	\$ 645,973	\$ 460,000	\$ 144,027	22.30%
Educational programming for students with disabilities, as required per student IEPs - increase reflects 1 additional student						
2250 Function Subtotal		\$ 5,638,784	\$ 4,973,990	\$ 4,349,050	\$ 664,794	13.37%

Code 2610 - School Library & Audiovisual - School libraries provide resources to enhance and enrich the curriculum. In addition, library skills such as independent study, research, and exposure to a variety of multi-media and technology resources is available.

2610 School Library & Audiovisual						
2610.1500-01-70	Librarian Salary	\$ 110,347	\$ 103,415	\$ 105,000	\$ 6,932	6.70%
2610.1600-01-70	Library Aide Salary	\$ 22,000	\$ 31,630	\$ 21,200	\$ (9,630)	-30.45%
Savings due to replacing retiring employee with entry level employee						
2610.4000-01-39	Contracted Services	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
2610.4003-01-39	Memberships/Subscriptions	\$ 150	\$ 150	\$ 150	\$ -	0.00%
2610.4500-01-39	Materials & Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
2610.4554-01-39	Library Books	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
2610.4556-01-39	Magazines and Journals	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
2610.4600-01-39	Library Software	\$ 1,500	\$ 1,500	\$ 1,200	\$ -	0.00%
2610.4900-01-39	BOCES Services	\$ 12,500	\$ 10,000	\$ 10,000	\$ 2,500	25.00%
Library database service						
2610 Function Subtotal		\$ 163,497	\$ 163,695	\$ 154,550	\$ (198)	-0.12%

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Code 2630 - Computer Assisted Instruction - Similar to code 1680, this code provides funds for technology needs, including computers and software, and maintenance of the wired and wireless network, but this code is specific to the instruction of students.

2630 Computer Assisted Instruction

2630.4500-01-70	Materials & Supplies	\$ 12,500	\$ 12,500	\$ 11,350	\$ -	0.00%
2630.4600-01-70	State Aided Computer Software	\$ 11,800	\$ 11,660	\$ 8,550	\$ 140	1.20%
2630.4900-01-70	BOCES Services	\$ 535,844	\$ 511,500	\$ 475,500	\$ 24,344	4.76%
	Instructional technology					
2630 Function Subtotal		\$ 560,144	\$ 535,660	\$ 495,400	\$ 24,484	4.57%

Code 2810 - Guidance-Regular School - The Guidance Office provides a comprehensive counseling and educational program designed to support students through addressing academic, social and emotional needs.

2810 Guidance-Regular School

2810.1500-01-70	Guidance Salary	\$ 178,600	\$ 123,269	\$ 163,000	\$ 55,331	44.89%
	Includes the addition of .6 school counselor					
2810.4000-01-40	Contracted Services	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
	Innovation and design consultant/guest speaker					
2810.4003-01-70	Memberships/Subscriptions	\$ 50	\$ 50	\$ 50	\$ -	0.00%
2810.4500-01-40	Materials & Supplies	\$ 4,500	\$ 4,500	\$ 4,350	\$ -	0.00%
2810 Function Subtotal		\$ 187,150	\$ 131,819	\$ 171,400	\$ 55,331	41.97%

Code 2815 - Health Services - Regular School - The Health Services Offices is responsible for the administration of physical examinations, visual and auditory tests, preparation and maintenance of health records, and the provision of first aid and emergency treatment to students.

2815 Health Services - Regular School

2815.1600-01-70	Nurse Salary	\$ 78,130	\$ 75,838	\$ 77,000	\$ 2,292	3.02%
2815.2000-01-37	Equipment	\$ 2,000	\$ 2,000	\$ 1,850	\$ -	0.00%
	Replacement AED					
2815.4000-01-37	Contracted Services	\$ 15,600	\$ 13,600	\$ 13,800	\$ 2,000	14.71%
	School physician and audiometer calibration					
2815.4003-01-37	Memberships/Subscriptions	\$ 75	\$ 75	\$ 50	\$ -	0.00%
2815.4010-01-37	Travel/Conferences	\$ 750	\$ 750	\$ 600	\$ -	0.00%
2815.4011-01-70	Health Services - Other Districts	\$ 25,000	\$ 25,000	\$ 22,250	\$ -	0.00%
	Reimbursement to other districts who provide health services to private school students who attend school in their district but who live in our district - required by law					
2815.4500-01-37	Materials & Supplies	\$ 5,500	\$ 6,500	\$ 5,500	\$ (1,000)	-15.38%
2815 Function Subtotal		\$ 127,055	\$ 123,763	\$ 121,050	\$ 3,292	2.66%

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Code 2820 - Psychological Services - Regular School - The psychologist is responsible for mandated screenings and evaluations to identify student disabilities, the provision of school counseling as mandated by a student's Individualized Education Plan and 504 Accommodation Plan, and crisis-related counseling.

2820 Psychological Services - Regular School

2820.1500-01-70	Psychologist Salary	\$ -	\$ 37,907	\$ -	\$ (37,907)	-100.00%
These services are being covered by a consultant through BOCES						
2820.4500-01-38	Materials & Supplies	\$ 4,500	\$ 1,500	\$ -	\$ 3,000	200.00%
Student tests						
2820.4900-01-70	BOCES Services	\$ 36,000	\$ -	\$ 30,000	\$ 36,000	
Psychologist services						
2820 Function Subtotal		\$ 40,500	\$ 39,407	\$ 30,000	\$ 1,093	2.77%

Code 2855 - Interscholastic Athletics - Regular School - This program is an important part of the secondary school physical education curriculum. Its main purpose is to meet the needs and interests of students possessing sufficient athletic ability to compete in modified sports.

2855 Interscholastic Athletics - Regular School

2855.1500-01-70	Athletic Director Stipend	\$ 44,500	\$ 10,000	\$ 9,800	\$ 34,500	345.00%
Increase due to coaching stipends being moved here from code 2110						
2855.4000-01-70	Contracted Services	\$ 4,900	\$ 4,900	\$ 4,900	\$ -	0.00%
Organizational and entry fees, safety training, uniform cleaning and reconditioning, and score clock operator						
2855.4010-01-70	Travel/Conferences	\$ 300	\$ 300	\$ 250	\$ -	0.00%
2855.4500-01-60	Materials & Supplies	\$ 5,900	\$ 5,900	\$ 5,800	\$ -	0.00%
2855.4900-01-60	BOCES Services	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	0.00%
2855 Function Subtotal		\$ 68,100	\$ 33,600	\$ 33,250	\$ 34,500	102.68%

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Code 5510 - District Transportation Services - This code includes the administrative and operational costs associated with providing student transportation services to our students within the parameters as established by New York State laws and Board of Education policy. Code 5540 allows for contracting out for transportation services if we are unable to cover services with in-district resources.						
5510 District Transportation Services						
5510.1500-01-70	Supervision Salary	\$ 17,763	\$ 17,500	\$ 17,500	\$ 263	1.50%
The salary for the assistant superintendent is split across 3 budget lines: .8 in code 1310 / .1 in code 1621 / .1 in code 5510 - total of \$178,500						
5510.1600-01-70	Noninstructional Salaries	\$ 628,927	\$ 623,294	\$ 622,500	\$ 5,633	0.90%
5510.1610-01-70	Overtime	\$ 81,000	\$ 79,000	\$ 76,000	\$ 2,000	2.53%
Full time employees covering special events and absences of other staff						
5510.1620-01-70	Temporary/Part Time wages	\$ 70,000	\$ 45,000	\$ 60,000	\$ 25,000	55.56%
Hourly bus drivers - increase reflects additional runs to private schools, etc.						
5510.1650-01-70	Bus Monitors	\$ 117,897	\$ 116,384	\$ 103,950	\$ 1,513	1.30%
5510.2100-01-70	Equipment - Bus Purchase	\$ 146,000	\$ 120,000	\$ 119,000	\$ 26,000	21.67%
For the purchase of one 66 passenger school bus and 1 minivan - normal fleet replacement schedule						
5510.4000-01-70	Contracted Services	\$ 21,500	\$ 18,500	\$ 15,100	\$ 3,000	16.22%
Transfinder routing software, Article 19-A compliance consultants, EZPass						
5510.4002-01-70	Insurance	\$ 34,400	\$ 32,000	\$ 31,200	\$ 2,400	7.50%
5510.4003-01-70	Memberships/Subscriptions	\$ 200	\$ 200	\$ 200	\$ -	0.00%
5510.4008-01-70	Equipment Repairs	\$ 30,000	\$ 30,000	\$ 18,600	\$ -	0.00%
5510.4500-01-70	Materials & Supplies	\$ 2,000	\$ 2,000	\$ 1,900	\$ -	0.00%
5510.4550-01-70	Gasoline/Diesel Fuel	\$ 112,000	\$ 87,500	\$ 69,000	\$ 24,500	28.00%
5510.4551-01-70	Automotive Parts	\$ 1,000	\$ 1,000	\$ -	\$ -	0.00%
5510.4900-01-70	BOCES Services	\$ 140,000	\$ 125,000	\$ 143,000	\$ 15,000	12.00%
5540.4000-01-70	Contracted Services	\$ -	\$ 40,000	\$ -	\$ (40,000)	-100.00%
We are eliminating this item because we have been unable to secure contracted services						
5510 Function Subtotal		\$ 1,402,687	\$ 1,337,378	\$ 1,277,950	\$ 65,309	4.88%

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Code 7140 - Community Recreation - This code provides for the operation of the District's swimming pools.

7140 Community Recreation

7140.1600-01-70	Staff Salaries	\$ -	\$ 135,000	\$ 107,500	\$ (135,000)	-100.00%
	Pool staffing now being handled by contractor - see below					
7140.2000-01-70	Equipment	\$ 3,000	\$ 15,000	\$ 15,000	\$ (12,000)	-80.00%
7140.4000-01-70	Contracted Services	\$ 23,000	\$ 30,500	\$ 24,800	\$ (7,500)	-24.59%
	Contracted services for pool service and maintenance, card entry system, permit to operate pools, and safety and compliance costs					
7140.4400-01-70	Contracted Services	\$ 180,000	\$ -	\$ 34,000	\$ 180,000	
	Pool staffing and management services					
7140.4500-01-70	Materials & Supplies	\$ 20,000	\$ 30,000	\$ 17,700	\$ (10,000)	-33.33%
7140.4501-01-70	Swim Team Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
7140 Function Subtotal		\$ 229,000	\$ 213,500	\$ 202,000	\$ 15,500	7.26%

Code 7141 - Summer Day Camp - This code provides for the operation of the summer day camp program.

7141 Summer Day Camp

7141.1500-01-70	Director Salary	\$ 40,000	\$ 32,500	\$ 43,800	\$ 7,500	23.08%
7141.1600-01-70	Staff Salaries	\$ 190,000	\$ 227,500	\$ 176,700	\$ (37,500)	-16.48%
7141.1630-01-70	Transportation Salaries	\$ 18,000	\$ 15,000	\$ 16,650	\$ 3,000	20.00%
7141.4000-01-70	Contracted Services	\$ 20,000	\$ 14,500	\$ 14,400	\$ 5,500	37.93%
	Contracted service providers and cost of annual permit to operate camp					
7141.4400-01-70	Contracted Services	\$ 73,000	\$ -	\$ -	\$ 73,000	
	Camp lifeguard staffing and management services					
7141.4016-01-70	Field Trips	\$ 25,000	\$ 20,000	\$ 24,500	\$ 5,000	25.00%
7141.4025-01-70	Security Services	\$ 12,000	\$ 10,000	\$ 10,000	\$ 2,000	20.00%
7141.4500-01-70	Materials & Supplies	\$ 25,000	\$ 25,000	\$ 23,800	\$ -	0.00%
7141 Function Subtotal		\$ 403,000	\$ 344,500	\$ 309,850	\$ 58,500	16.98%

Code 7142 - Aftercare Program - This code provides for the operation of the aftercare program.

7142 Aftercare Program

7142.1500-01-70	Staff Salaries	\$ 62,100	\$ 57,000	\$ 50,500	\$ 5,100	8.95%
	Includes director, assistant director and aides to ensure adequate ratio of adults to children					
7142.4500-01-70	Materials & Supplies	\$ 2,000	\$ 2,000	\$ 1,600	\$ -	0.00%
7142 Function Subtotal		\$ 64,100	\$ 59,000	\$ 52,100	\$ 5,100	8.64%

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Codes 9010 through 9070 - Employee Benefits - These codes include payments to New York State retirement systems, social security taxes, administration of the workers' compensation consortium, life insurance, unemployment insurance, hospital and medical insurances, and the District's contractually required contribution to employee benefit funds in lieu of dental insurance.						
9010 State Retirement						
9010.8000-01-70	State Employee Retirement	\$ 462,663	\$ 468,214	\$ 381,900	\$ (5,551)	-1.19%
9010 Function Subtotal		\$ 462,663	\$ 468,214	\$ 381,900	\$ (5,551)	-1.19%
9020 Teachers' Retirement						
9020.8000-01-70	Teacher Retirement	\$ 661,489	\$ 634,341	\$ 620,300	\$ 27,148	4.28%
9020 Function Subtotal		\$ 661,489	\$ 634,341	\$ 620,300	\$ 27,148	4.28%
9030 Social Security						
9030.8000-01-70	Social Security	\$ 641,002	\$ 651,678	\$ 621,000	\$ (10,676)	-1.64%
9030 Function Subtotal		\$ 641,002	\$ 651,678	\$ 621,000	\$ (10,676)	-1.64%
9040 Workers' Compensation						
9040.8000-01-70	Workers' Comp Administration	\$ 75,500	\$ 76,000	\$ 75,200	\$ (500)	-0.66%
9040 Function Subtotal		\$ 75,500	\$ 76,000	\$ 75,200	\$ (500)	-0.66%
9045 Life Insurance						
9045.8000-01-70	Life Insurance	\$ 11,000	\$ 10,000	\$ 9,700	\$ 1,000	10.00%
9045 Function Subtotal		\$ 11,000	\$ 10,000	\$ 9,700	\$ 1,000	10.00%
9050 Unemployment Insurance						
9050.8000-01-70	Unemployment Insurance	\$ 10,000	\$ 10,000	\$ 4,400	\$ -	0.00%
9050 Function Subtotal		\$ 10,000	\$ 10,000	\$ 4,400	\$ -	0.00%
9060 Hospital, Medical, Dental Insurance						
9060.8000-01-70	Hospital and Medical Insurance	\$ 2,755,294	\$ 2,628,000	\$ 2,591,800	\$ 127,294	4.84%
9060 Function Subtotal		\$ 2,755,294	\$ 2,628,000	\$ 2,591,800	\$ 127,294	4.84%
9070.8000-01-70	Employees' Benefit Funds	\$ 133,110	\$ 125,000	\$ 123,400	\$ 8,110	6.49%
9070 Function Subtotal		\$ 133,110	\$ 125,000	\$ 123,400	\$ 8,110	6.49%

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Codes 9711 through 9734 - Debt Service - Debt Service represents the amount of principal and interest payments due on short-term and long-term borrowing; reflected here are the amounts due for the fiscal year. Please note that what was previously coded as 9714 is now coded as 9711, per the recommendation of the NYS Office of the Comptroller.

Debt Service Principal

9711.6000-01-70	Construction Bond Principal	\$ 840,000	\$ 820,000	\$ 820,000	\$ 20,000	2.44%
9711.6100-01-70	Tax Certiorari Principal	\$ 150,000	\$ 145,000	\$ 145,000	\$ 5,000	3.45%
9732.6000-01-70	BAN - Bus Purchase Principal	\$ -	\$ 94,000	\$ 94,000	\$ (94,000)	-100.00%
Debt Service Principal Subtotal		\$ 990,000	\$ 1,059,000	\$ 1,059,000	\$ (69,000)	-6.52%

Debt Service Interest

9711.7000-01-70	Construction Bond Interest	\$ 438,113	\$ 462,643	\$ 462,650	\$ (24,530)	-5.30%
9711.7100-01-70	Tax Certiorari Interest	\$ 85,963	\$ 92,001	\$ 92,000	\$ (6,038)	-6.56%
9732.7000-01-70	BAN - Bus Purchase Interest	\$ -	\$ 3,760	\$ 3,800	\$ (3,760)	-100.00%
Debt Service Interest Subtotal		\$ 524,076	\$ 558,404	\$ 558,450	\$ (34,328)	-6.15%

Codes 9901 through 9950 - Interfund Transfers - Reflected here are funds to supplement programs that are recorded in funds other than the General Fund, including the following: a transfer to the School Lunch Fund to supplement the operation of the school lunch program; a transfer to the Federal Fund to satisfy the District's required allocation toward the special education 12 month program; a transfer to the Capital Fund to pay for specifically identified projects that do not require the borrowing of funds.

Interfund Transfers

9901.9300-01-71	Transfer to School Lunch Fund	\$ 135,000	\$ 135,000	\$ 100,000	\$ -	0.00%
9901.9400-01-70	Transfer to Federal Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
9950.5000-01-70	Transfer to Capital Fund	\$ -	\$ 175,000	\$ 175,000	\$ (175,000)	-100.00%
Interfund Transfers Subtotal		\$ 165,000	\$ 340,000	\$ 305,000	\$ (175,000)	-51.47%

Total GENERAL FUND		\$ 31,391,900	\$ 30,242,460	\$ 28,761,600	\$ 1,149,440	3.80%
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