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POCANTICO HILLS CENTRAL SCHOOL

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

2020-2021 Draft Budget

May 14, 2020

June 9, 2020

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Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2020-2021

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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 a rigorous and comprehensive curriculum aligned with standards of excellence and assessment practices
- Providing professional development for 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

2020-2021 Draft Budget	\$ 31,121,632
2019-2020 Adopted Budget	\$ 30,813,330
Budget-to-Budget Dollar Increase	\$ 308,302
Budget-to-Budget Percent Increase	1.00%

2020-2021 Tax Levy	\$ 25,467,407
2019-2020 Tax Levy	\$ 25,467,407
Levy-to-Levy Dollar Increase	\$ -
Levy-to-Levy Percent Increase	0.00%

Provides for Instructional Technology Assistance

Provides for a bus in the Transportation equipment budget line

Accommodates building and maintenance improvements

Provides expert consultants for professional development & curriculum design

Affords financial stability in the short and long term

Pocantico Hills Central School District

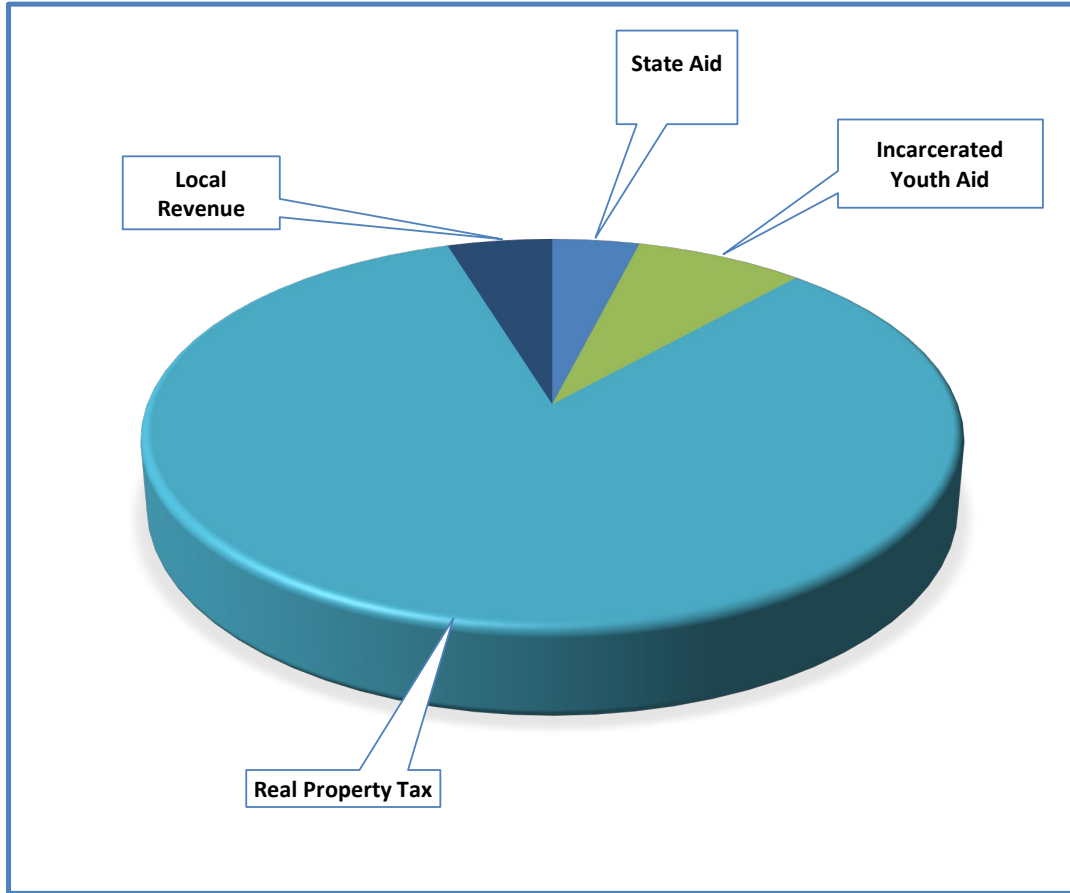
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Budget Changes at-a-Glance

Line Item	Description	Dollar Amount
2020.1500-01-70	The Principal has assumed Curriculum responsibilities resulting in a decrease of Supervision salaries	\$ (110,378)
2630.1600-01-70	Instructional Technology Position	\$ 99,000
2630.4000-01-70	Part-Time Director of Technology Contractor	\$ 110,000
9000.8000-01-70 codes	Increase in employee benefits	\$ 187,886
2250.4000-01-52	Increase in Special Education consultants and programs	\$ 110,069
2250.4700-01-70	Decrease in out of district placement of students	\$ (165,000)
2110.4700-01-70	Increase in high school tuition (Regular and Special Education)	\$ 207,406
2110.4900-01-70	Decrease in incarcerated youth	\$ (150,000)
9711.6000 & 7000 codes	Decrease in debt service (principal and interest)	\$ (161,177)
9950.5000-01-70	Increase in Capital Interfund Transfer	\$ 245,000
9901.9300-01-70	Decrease in Food Service Interfund Transfer	\$ (25,000)
5510.2100-01-70	Decrease in transportation equipment	\$ (40,000)
.150 & .160 codes	Increase in instructional and noninstructional salaries	\$ 149,631
	Decrease in Other Appropriations (Tax Certiorari Reserve)	\$ (250,000)
	TOTAL	\$ 207,437

Pocantico Hills Central School District
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Budgeted Revenue by Type



Real Property Tax	\$	25,467,407	81.83%
Incarcerated Youth Aid	\$	1,942,500	6.24%
State Aid	\$	1,277,292	4.10%
Local Revenue	\$	2,434,433	7.82%
<hr/>			
Total Revenue	\$	31,121,632	100.00%

Pocantico Hills Central School District

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Tax Levy Limit Calculation

2019-2020 Tax Levy	\$	25,467,407
Multiply by Tax Base Growth Factor of 1.0024	\$	61,122
	\$	25,528,529
Add 2019-2020 PILOTs	\$	1,026,552
	\$	26,555,081
Subtract 2019-2020 Capital Exclusions	\$	(1,284,456)
	\$	25,270,625
Multiply by Allowable Levy Growth Factor of 1.81%	\$	457,210
	\$	25,727,835
Subtract 2020-2021 PILOTs	\$	(1,190,595)
	\$	24,537,240
Add 2020-2021 Capital Exclusions	\$	1,086,362
Maximum Allowable Tax Levy Limit	\$	25,623,602
Projected 2020-2021 Tax Levy	\$	25,467,407
Difference between maximum allowable tax levy limit and projected levy	\$	156,195
Dollar Increase Over Previous Year	\$	-
Percent Increase Over Previous Year		0.00%

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

- *The Tax Base Growth Factor increases the allowable tax levy limit by \$61,122
- *The difference between the PILOTs from 19-20 and 20-21 results in a decrease to the allowable tax levy limit of \$164,043
- *The 1.81% multiplier for the Allowable Levy Growth Factor increases the allowable tax levy limit by \$457,210
- *The difference between the Capital Exclusions from 19-20 and 20-21 results in an increase to the allowable tax levy limit of \$208,510

Pocantico Hills Central School District

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Tax Projections

Projected Tax Rates					
	2019-2020 Tax Rate per \$1000 AV	2020-2021 Projection	Rate Change per \$1000 AV	Percent Change	
Town of Greenburgh	\$ 9.2139	\$ 9.2399	\$ 0.03	0.28%	
Town of Mount Pleasant	\$ 649.099246	\$ 659.991547	\$ 10.89	1.68%	

The Pocantico Hills Central School District includes properties in parts of the towns of Mount Pleasant and Greenburgh. Values for the 2020-2021 school year, based on the currently published assessment rolls for 2019*, were projected based on the following information:

The total assessed value for the Town of Mount Pleasant is based on \$23,849,038. The total assessed value for the Town of Greenburgh is based on \$1,052,745,465.

The equalization rate for the Town of Mount Pleasant is 1.40%. This is a decrease from the 2018 equalization rate of 1.42%. The equalization rate for the Town of Greenburgh is 100.00%.

The market value for Mount Pleasant is \$1,703,502,714 or 61.81% of the District total, and the market value for Greenburgh is \$1,052,745,465 or 38.19% of the District total. The total market value for the District is \$2,756,248,179.

Tax rates for each town were calculated as \$659.99 for Mount Pleasant and \$9.24 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.

2019-2020 Projected Tax Based on Assessed Values (AV)

<u>Mt Pleasant Assessed Value</u>	<u>Mt Pleasant Market Value</u>	<u>Mt Pleasant 20-21 Projected Taxes</u>	<u>Greenburgh Assessed Value</u>	<u>Greenburgh Market Value</u>	<u>Greenburgh 20-21 Projected Taxes</u>
\$3,500	\$250,000	\$2,310	\$250,000	\$250,000	\$2,310
\$7,000	\$500,000	\$4,620	\$500,000	\$500,000	\$4,620
\$10,500	\$750,000	\$6,930	\$750,000	\$750,000	\$6,930
\$14,000	\$1,000,000	\$9,240	\$1,000,000	\$1,000,000	\$9,240

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Assessment History

School Tax Year Assessment Year	2005-06 <u>2004</u>	2006-07 <u>2005</u>	2007-08 <u>2006</u>	2008-09 <u>2007</u>	2009-10 <u>2008</u>	2010-11 <u>2009</u>	2011-12 <u>2010</u>	2012-13 <u>2011</u>	2013-14 <u>2012</u>	2014-15 <u>2013</u>	2015-16 <u>2014</u>	2016-17 <u>2015</u>	2017-18 <u>2016</u>	2018-19 <u>2017</u>	2019-20 <u>2018</u>
Greenburgh AV	40,879,798	40,827,504	37,146,763	34,050,932	32,902,951	32,778,726	30,353,164	30,371,272	28,366,540	27,961,069	27,966,694	28,059,673	957,120,154	1,010,436,748	1,022,507,140
Change from Prior Year	-2.02%	-0.13%	-9.02%	-8.33%	-3.37%	-0.38%	-7.40%	0.06%	-6.60%	-1.43%	0.02%	0.33%	N/A	5.57%	1.19%
Greenburgh EQR	3.64	3.37	3.05	2.88	2.96	2.95	3.35	3.41	3.36	3.51	3.33	3.09	100	100	100
Greenburgh IMV	1,123,071,374	1,211,498,635	1,217,926,656	1,182,324,028	1,111,586,182	1,111,143,254	906,064,597	890,653,138	844,242,262	796,611,652	839,840,661	908,080,032	957,120,154	1,010,436,748	1,022,507,140
Change from Prior Year	12.51%	7.87%	0.53%	-2.92%	-5.98%	-0.04%	-18.46%	-1.70%	-5.21%	-5.64%	5.43%	8.13%	5.40%	5.57%	1.19%
Mount Pleasant AV	16,248,572	15,870,156	15,235,665	14,833,000	14,467,010	20,028,135	19,876,820	25,607,328	26,915,682	26,357,349	26,351,984	25,989,155	25,953,180	25,845,733	24,727,068
Change from Prior Year	-2.30%	-2.33%	-4.00%	-2.64%	-2.47%	38.44%	-0.76%	28.83%	5.11%	-2.07%	-0.02%	-1.38%	-0.14%	-0.41%	-4.33%
Mount Pleasant EQR	1.71	1.54	1.4	1.4	1.4	1.31	1.52	1.53	1.53	1.6	1.61	1.48	1.52	1.43	1.42
Mount Pleasant IMV	950,208,889	1,030,529,610	1,088,261,786	1,059,500,000	1,033,357,857	1,528,865,267	1,307,685,526	1,673,681,569	1,759,194,902	1,647,334,313	1,636,769,193	1,756,023,986	1,707,446,053	1,807,393,916	1,741,342,817
Change from Prior Year	6.84%	8.45%	5.60%	-2.64%	-2.47%	47.95%	-14.47%	27.99%	5.11%	-6.36%	-0.64%	7.29%	-2.77%	5.85%	-3.65%
Greenburgh Tax Rate	195.8762	217.5351	241.0365	277.9853	285.5259	257.516	272.7454	260.2528	267.1395	279.1709	297.2136	296.3754	9.2358	9.1027	9.2139
Change from Prior Year	15.40%	11.06%	10.80%	15.33%	2.71%	-9.81%	5.91%	-4.58%	2.65%	4.50%	6.46%	-0.28%	N/A	-1.44%	1.22%
Mount Pleasant Tax Rate	416.7081729	478.664187	525.1322105	571.8553226	603.6833458	579.945112	601.430044	580.2408201	586.984166	612.4337403	614.807545	618.829662	615.777164	636.513939	649.099247
Change from Prior Year	9.83%	14.87%	9.71%	8.90%	5.57%	-3.93%	3.70%	-3.52%	1.16%	4.34%	0.39%	0.65%	-0.49%	3.37%	1.98%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2020-2021Revenue Detail

Revenue Account	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change	Percent Change
1001	Real Property Tax	\$ 24,045,858	\$ 25,646,656	\$ 25,467,407	\$ 25,467,407	\$ -	0.00%
1081	Payment in Lieu of Taxes	\$ 848,257	\$ 1,029,653	\$ 1,026,552	\$ 1,190,595	\$ 164,043	15.98%
1120	Non-Property Tax Distribution	\$ 231,488	\$ 256,920	\$ 240,000	\$ 204,000	\$ (36,000)	-15.00%
1410	Recreation - Pool Admissions	\$ 3,733	\$ 3,055	\$ 4,000	\$ 4,000	\$ -	0.00%
1410.SL	Recreation - Swim Lessons	\$ 5,000	\$ 391	\$ 500	\$ 500	\$ -	0.00%
1420	After Care Program	\$ 60,027	\$ 92,327	\$ 70,000	\$ 70,000	\$ -	0.00%
1489	Day Camp Tuition	\$ 321,923	\$ 336,655	\$ 344,325	\$ 350,000	\$ 5,675	1.65%
2401	Interest and Earnings (includes tax certiorari reserve)	\$ 46,768	\$ 432,605	\$ 80,000	\$ 375,000	\$ 295,000	368.75%
2410	Rental of Facilities	\$ 14,727	\$ 12,938	\$ 5,000	\$ 5,000	\$ -	0.00%
2413	BOCES Rental	\$ 137,882	\$ 138,293	\$ 138,293	\$ 141,000	\$ 2,707	1.96%
2701	Refund of Prior Years Expense	\$ 209,904	\$ 115,094	\$ 40,000	\$ 40,000	\$ -	0.00%
2770	Other Unclassified Revenue	\$ 116,291	\$ 116,181	\$ 20,000	\$ 20,000	\$ -	0.00%
3101	State Aid	\$ 1,087,293	\$ 1,157,298	\$ 1,277,253	\$ 1,277,292	\$ 39	0.00%
	Pandemic Adjustment	\$ -	\$ -	\$ -	\$ 34,338	\$ 34,338	0.00%
	Revenue Sub Total	\$ 27,129,151	\$ 29,338,066	\$ 28,713,330	\$ 29,179,132	\$ 465,802	1.60%
3289.IY	Incarcerated Youth Aid	\$ 2,028,384	\$ 1,879,773	\$ 2,100,000	\$ 1,942,500	\$ (157,500)	-7.50%
	Total Revenue	\$ 29,157,535	\$ 31,217,839	\$ 30,813,330	\$ 31,121,632	\$ 308,302	1.00%

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

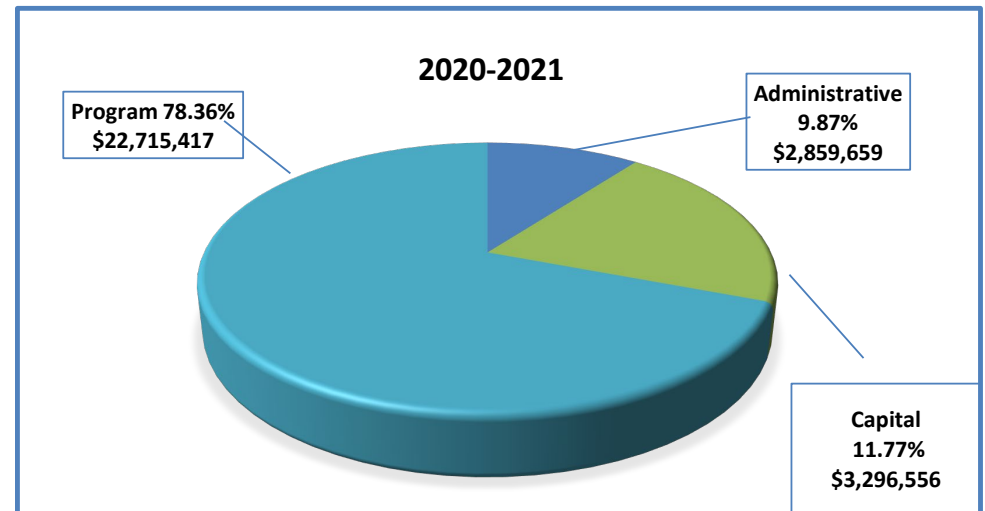
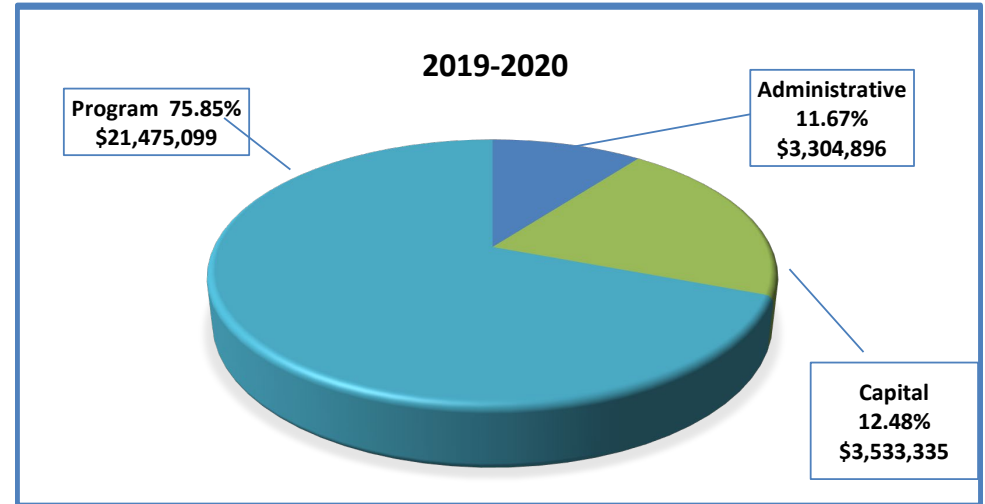
Includes items related to building and property maintenance:

- *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



** Note: Other appropriations are not included in the 3-part budget

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 educational 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 2020-2021 budget is \$9.23 million, or approximately 29.66% 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 \$3.99 million of the 2020-2021 budget, which is approximately 12.82% 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 \$1.03 million in the 2020-2021 budget, or approximately 3.30% 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 2020-2021 budget is \$1.12 million, or approximately 3.60% 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 2020-2020 budget includes a budget of \$1.85 million for this Program, which is approximately 5.94% 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 2020-2021 budget includes \$5.4 million for high school tuition costs, or approximately 17.35% 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 and high school tuition included above, the 2020-2021 budget includes \$1.91 million, which is approximately 6.14% of the total budget.

The items listed above account for a total of \$24.53 million, which is approximately 78.81% of the total budget for the 2020-2021 school year. The remaining \$6.34M is budgeted for administration, transportation, summer camp, aftercare, facilities, transfers to other funds, utilities, property taxes refunds, textbooks, insurance and other appropriations, for a total amount of \$31.12 million, accounting for 100% of budgeted expenditures.

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Enrollment

District-wide enrollment in grades Pre-K through 12 is expected to remain steady from 2019-2020 to 2020-2021. Our graduating class of 29 is expected to be offset by an incoming class of 30. For grades Pre-K through 8, enrollment will increase by 1 student and students moving into high school will increase by 1. Private placements are expected to be no change.

	<u>2019-2020 Estimate</u>	<u>2019-2020 Actual**</u>	<u>2020-2021 Estimate</u>	<u>Change</u>
Estimated student enrollment Pre-K through 8	322	322	323	1
Estimated student enrollment 9 through 12	133	133	134	1
Estimated out of district student enrollment	27	29	29	0
Total estimated student enrollment	482	484	486	2

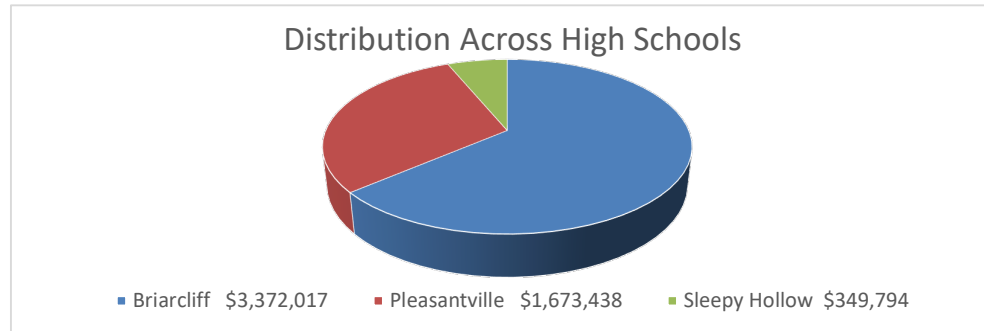
**2019-2020 Actual is as of BEDS day; enrollments fluctuate throughout the year. The 2020-2021 estimate considers current enrollment as the basis of the estimate, and our current enrollment includes 1 student more than BEDS day enrollment.

High School Tuition

High school enrollment for 2020-2021 is projected to be at 134 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 2020-2021 budget are estimates, because final financial information for the 2019-2020 school year is not yet known. Estimated NRT rates have been used to calculate the cost.

	<u>2019-2020 Estimated Rates</u>		<u>2020-2021 Projected Rates</u>	
	<u>Regular Education Rate</u>	<u>Special Education Rate</u>	<u>Regular Education Rate</u>	<u>Special Education Rate</u>
Pleasantville	\$ 18,383	\$ 57,539	\$ 18,969	\$ 60,130
Briarcliff	\$ 27,787	\$ 91,981	\$ 29,188	\$ 108,995
Tarrytown	\$ 19,008	\$ 48,711	\$ 20,062	\$ 49,344



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Staffing FTE

Description	2020-2021 Proposed Budget	2019-2020 Adopted Budget	2018-2019 Budget	2017-2018 Budget
Administration	5.00	6.00	6.00	6.00
Clerical	11.00	9.00	9.00	8.00
Custodial/Bus Drivers	17.06	15.46	15.46	15.46
Teachers	42.30	41.70	39.70	37.20
Teaching Assistants	13.00	12.00	12.00	10.00
Teacher Aides	2.00	3.00	3.00	2.80
Monitors	5.75	5.75	5.75	5.77
After Care	2.76	2.76	2.76	2.76
Camp	2.00	2.00	2.00	2.00
Part-Time	-	1.00	1.00	1.00
Total	<u>100.87</u>	<u>98.67</u>	<u>96.67</u>	<u>90.99</u>
Change	2.20	2.00	5.68	6.03
Change %	2.23%	2.07%	6.24%	-6.28%

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FUND BALANCE ANALYSIS

Description	Fiscal Year Ended 6/30/2019	Fiscal Year Ended 6/30/2018	Fiscal Year Ended 6/30/2017	Fiscal Year Ended 6/30/2016	Fiscal Year Ended 6/30/2015
RESTRICTED					
Tax Certiorari	\$ 17,441,661	\$ 14,975,026	\$ 12,064,176	\$ 10,640,258	\$ 6,621,946
Retirement Contribution	\$ 420,059	\$ 319,388	\$ 200,000	\$ -	\$ -
Employee Benefit Accrual Liability (EBALR)	\$ 510,781	\$ 197,916	\$ 220,000	\$ -	\$ -
Capital	\$ 2,755,981	\$ 2,249,582	\$ 100,000	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ 4,700	\$ 198,612
ASSIGNED					
Designated for Subsequent Yrs Expenses			\$ 380,000	\$ 450,000	\$ 490,000
General Support	\$ 165,740	\$ 32,734	\$ 106,795	\$ 63,606	\$ 134,664
Instructional	\$ 138,941	\$ 47,390	\$ 28,718	\$ 28,114	\$ 24,763
Pupil Transportation	\$ 2,690	\$ 1,680	\$ 68	\$ 884	\$ -
Community Service	\$ 6,635	\$ 7,037	\$ 3,153	\$ 5,504	\$ 10,983
Employee Benefits	\$ 7,710	\$ 1,450	\$ -	\$ -	\$ -
UNASSIGNED	\$ 2,002,278	\$ 1,223,569	\$ 1,203,548	\$ 1,191,894	\$ 1,197,354
TOTAL FUND BALANCE	\$ 23,452,476	\$ 19,055,772	\$ 14,306,458	\$ 12,384,960	\$ 8,678,322

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Detail by Object of Expenditure

Description	Budget to Budget Change	20-21 Proposed Budget	19-20 Approved Budget	18-19 Expenditures	17-18 Expenditures
Salaries - Instructional	\$ (61,149)	\$ 6,311,495	\$ 6,372,644	\$ 5,885,454	\$ 5,508,777
Salaries - Non Instructional	\$ 309,780	\$ 2,928,378	\$ 2,618,598	\$ 2,505,635	\$ 2,445,864
Employee Benefits	\$ 187,886	\$ 5,026,513	\$ 4,838,627	\$ 4,749,958	\$ 4,117,623
Equipment	\$ (32,600)	\$ 178,000	\$ 210,600	\$ 170,000	\$ 163,530
Contractual	\$ 189,161	\$ 2,255,948	\$ 2,066,787	\$ 1,982,275	\$ 1,399,112
Tax Certiorari	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,328,358
Material & Supplies	\$ 16,500	\$ 540,180	\$ 523,680	\$ 523,300	\$ 303,848
Textbooks & Software	\$ -	\$ 75,900	\$ 75,900	\$ 75,900	\$ 69,531
Tuition - High School	\$ 132,276	\$ 2,801,076	\$ 2,668,800	\$ 2,800,044	\$ 2,219,946
Tuition Special Ed	\$ (89,872)	\$ 3,324,173	\$ 3,414,045	\$ 3,602,133	\$ 2,095,639
BOCES Services	\$ (2,503)	\$ 2,083,173	\$ 2,085,676	\$ 1,867,315	\$ 1,946,951
Debt Service - Principal & Interest*	\$ (161,177)	\$ 1,121,796	\$ 1,282,973	\$ 1,514,076	\$ 2,336,105
Transfer to Other Funds	\$ 220,000	\$ 375,000	\$ 155,000	\$ 155,000	\$ 243,156
Expenditure Sub Total	\$ 708,302	\$ 27,021,632	\$ 26,313,330	\$ 28,831,090	\$ 26,178,444
BOCES - Incarcerated Youth	\$ (150,000)	\$ 1,850,000	\$ 2,000,000	\$ 2,200,000	\$ 1,738,000
Expenditure Total	\$ 558,302	\$ 28,871,632	\$ 28,313,330	\$ 31,031,090	\$ 27,916,444
Other Appropriations	\$ (250,000)	\$ 2,250,000	\$ 2,500,000	\$ -	\$ -
	\$ 308,302	\$ 31,121,632	\$ 30,813,330	\$ 31,031,090	\$ 27,916,444

NOTE: For 2017-2018 and 2018-2019 fiscal years, amount includes transfer to Tax Certiorari Reserve of \$3,000,000 in addition to expenses.

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2020-2021BOCES Detail

Budget Account	Description	2017-2018 Expenditures	2018-2019 Expenditures	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change	Percent Change
1010.4900-01-70	Superintendent evaluation tool	\$ 2,500	\$ -	\$ 2,550	\$ 2,550	\$ -	0.00%
1040.4900-01-70	Board Docs & Video streaming	\$ 14,250	\$ 1,934	\$ 14,785	\$ 20,880	\$ 6,095	41.22%
1060.4900-01-70	Election management system	\$ 6,400	\$ 545	\$ 6,528	\$ 6,528	\$ -	0.00%
1310.4900-01-70	GASB 45, SA Planning, financial software	\$ 5,986	\$ 7,877	\$ 83,160	\$ 47,825	\$ (35,335)	-42.49%
1430.4900-01-70	Human resource services	\$ 16,788	\$ 14,181	\$ 14,790	\$ 14,790	\$ -	0.00%
1480-4900-01-70	Public Information Services	\$ -	\$ 25,703	\$ 24,500	\$ 26,535	\$ 2,035	8.31%
1620.4937-01-76	School safety and energy services	\$ 22,800	\$ 20,606	\$ 21,420	\$ 22,490	\$ 1,070	5.00%
1680.4900-01-70	Administrative technology	\$ 154,417	\$ 215,535	\$ 174,135	\$ 182,842	\$ 8,707	5.00%
1981.4900-01-70	BOCES Administrative charges	\$ 37,316	\$ 45,278	\$ 54,096	\$ 58,705	\$ 4,609	8.52%
1981.4963-01-70	BOCES Capital charges	\$ 12,230	\$ 12,952	\$ 13,569	\$ 13,969	\$ 400	2.95%
2020.4900-01-68	Test scoring	\$ 6,800	\$ 7,000	\$ 7,140	\$ 7,355	\$ 215	3.01%
2070.4900-01-68	Professional development	\$ 251,500	\$ 249,870	\$ 193,870	\$ 193,870	\$ -	0.00%
2250.4900-01-70	Special Education programs	\$ 786,502	\$ 430,312	\$ 715,000	\$ 765,050	\$ 50,050	7.00%
2610.4900-01-39	Library database services	\$ 10,000	\$ 22,500	\$ 12,750	\$ 12,750	\$ -	0.00%
2630.4900-01-70	Instructional technology	\$ 481,963	\$ 409,884	\$ 550,833	\$ 507,614	\$ (43,219)	-7.85%
2820.4900-01-70	Psychological Services	\$ -	\$ 36,000	\$ 41,000	\$ 43,870	\$ 2,870	7.00%
2855.4900-01-60	Athletics fees and Officials	\$ 12,500	\$ 12,442	\$ 12,750	\$ 12,750	\$ -	0.00%
5510.4900-01-70	Bus maintenance, inspections and repairs	\$ 125,000	\$ 124,776	\$ 142,800	\$ 142,800	\$ -	0.00%
	BOCES Expense Subtotal	\$ 1,946,952	\$ 1,637,395	\$ 2,085,676	\$ 2,083,173	\$ (2,503)	-0.12%
2110.4901-01-70	Incarcerated Youth program	\$ 1,738,000	\$ 1,805,850	\$ 2,000,000	\$ 1,850,000	\$ (150,000)	-7.50%
	Total BOCES Expenses	\$ 3,684,952	\$ 3,443,245	\$ 4,085,676	\$ 3,933,173	\$ (152,503)	-3.73%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2020-2021

Status of Outstanding Bond Issues

Original Amount		\$	17,030,000		
Date			6/22/2010		
Purpose			Reconstruction		
Last Maturity			6/15/1930		
Call Option			Monday, June 15, 2020		
Interest Rate			3.7089% - SB		
			<hr/>		
			<u>Principal</u>		<u>Interest</u>
			<hr/>		<hr/>
Fiscal Year Ending					
June 30:					
			<hr/>		
2021	C	\$	860,000	\$	377,575
2022	C	\$	890,000	\$	348,550
2023	C	\$	920,000	\$	317,400
2024	C	\$	960,000	\$	280,600
2025	C	\$	995,000	\$	242,200
2026	C	\$	980,000	\$	202,400
2027	C	\$	960,000	\$	163,200
2028	C	\$	1,000,000	\$	124,800
2029	C	\$	1,040,000	\$	84,800
2030	C	\$	1,080,000	\$	43,200
TOTALS		\$	9,685,000	\$	2,184,725

C = Callable

**** The District is in the process of refunding this bond.**

Pocantico Hills Central School District

Draft Budget Report Fiscal Year 2020-2021 Fund: A - General Fund

Budget Account	Description	2017-2018 Expenditures	2018-2019 Expenditures	2019-2020 Adopted Budget	2020-2021 Proposed Budget	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	\$ 3,128	\$ 24,549	\$ 6,000	\$ 6,000	\$ -	0.00%
1010.4003-01-70	Memberships/Subscriptions	\$ 12,178	\$ 11,666	\$ 12,900	\$ 12,900	\$ -	0.00%
	<i>Dues and policy updates</i>						
1010.4010-01-70	Travel/Conferences	\$ 715	\$ 480	\$ 800	\$ 5,000	\$ 4,200	525.00%
	<i>Conference expenses for NYSSBA in NYC</i>						
1010.4500-01-70	Materials & Supplies	\$ 2,509	\$ 3,600	\$ 4,000	\$ 4,000	\$ -	0.00%
1010.4900-01-70	BOCES Services	\$ 2,500	\$ -	\$ 2,550	\$ 2,550	\$ -	0.00%
	<i>Superintendent Evaluation Tool</i>						
1010 Function Subtotal		\$ 21,030	\$ 40,296	\$ 26,250	\$ 30,450	\$ 4,200	16.00%

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	\$ 14,133	\$ 14,350	\$ 14,350	\$ -	0.00%
1040.4010-01-70	Travel/Conferences	\$ 30	\$ 100	\$ 100	\$ 100	\$ -	0.00%
1040.4012-01-70	Advertising	\$ 3,040	\$ 6,216	\$ 8,000	\$ 8,000	\$ -	0.00%
1040.4900-01-70	BOCES Services	\$ 14,250	\$ 1,934	\$ 14,785	\$ 20,880	\$ 6,095	41.22%
	<i>Board Docs and Video streaming</i>						
1040 Function Subtotal		\$ 30,780	\$ 22,383	\$ 37,235	\$ 43,330	\$ 6,095	16.37%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2020-2021

Budget Account	Description	2017-2018 Expenditures	2018-2019 Expenditures	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change	Percent Change
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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	\$ 1,001	\$ 1,774	\$ 2,500	\$ 2,500	\$ -	0.00%
1060.4000-01-70	Contracted Services	\$ 960	\$ 2,937	\$ 6,800	\$ 6,800	\$ -	0.00%
	<i>Election Inspectors and voting machines</i>						
1060.4500-01-70	Materials & Supplies	\$ 230	\$ 300	\$ 1,900	\$ 1,900	\$ -	0.00%
	<i>Voting ballots</i>						
1060.4900-01-70	BOCES Services	\$ 6,400	\$ 545	\$ 6,528	\$ 6,528	\$ -	0.00%
	<i>Rental of voting machines</i>						
1060 Function Subtotal		\$ 8,591	\$ 5,556	\$ 17,728	\$ 17,728	\$ -	0.00%

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.

1240 Chief School Administrator

1240.1500-01-70	Instructional Salaries	\$ 235,000	\$ 239,896	\$ 246,500	\$ 246,500	\$ -	0.00%
1240.1600-01-70	Noninstructional Salaries	\$ 84,768	\$ 91,444	\$ 88,774	\$ 88,774	\$ -	0.00%
1240.4003-01-70	Memberships/Subscriptions	\$ 4,283	\$ 4,437	\$ 4,950	\$ 4,950	\$ -	0.00%
1240.4010-01-70	Travel/Conferences	\$ 1,554	\$ 2,474	\$ 3,500	\$ 8,000	\$ 4,500	128.57%
1240.4500-01-71	Materials & Supplies	\$ 3,658	\$ 2,453	\$ 4,200	\$ 4,200	\$ -	0.00%
1240 Function Subtotal		\$ 329,263	\$ 340,703	\$ 347,924	\$ 352,424	\$ 4,500	1.29%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2020-2021

Budget Account	Description	2017-2018 Expenditures	2018-2019 Expenditures	2019-2020 Adopted Budget	2020-2021 Proposed Budget	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. Include within this code is the processing of payroll for all District employees, purchasing, and oversight of administrative contractual services.

1310 Business Administration

1310.1500-01-70	Instructional Salaries <i>.8 in 1310/.1 in 1621/.1 in 5510</i>	\$ 140,000	\$ 145,515	\$ 142,100	\$ 142,100	\$ -	0.00%
1310.1600-01-70	Noninstructional Salaries <i>2 PT made FT .6 in 1310/.8 in 2630/.5 in 2810/.1 in 5510</i>	\$ 237,891	\$ 201,354	\$ 193,941	\$ 242,755	\$ 48,814	25.17%
1310.1610-01-70	Overtime	\$ 1,957	\$ 3,254	\$ 2,500	\$ 2,500	\$ -	0.00%
1310.1620-01-70	Temporary/Hourly <i>Eliminated when PT became FT</i>	\$ 34,777	\$ 17,084	\$ 21,000	\$ -	\$ (21,000)	-100.00%
1310.4000-01-70	Contracted Services <i>Fiscal Advisor, 403(b) compliance, asset mgmt., ACA</i>	\$ 16,693	\$ 29,514	\$ 37,000	\$ 37,000	\$ -	0.00%
1310.4003-01-70	Membership/Subscriptions	\$ 1,189	\$ 1,000	\$ 2,250	\$ 2,250	\$ -	0.00%
1310.4010-01-70	Travel/Conferences	\$ 1,007	\$ 120	\$ 6,000	\$ 8,000	\$ 2,000	33.33%
1310.4500-10-70	Materials & Supplies	\$ 4,324	\$ 4,899	\$ 5,000	\$ 5,000	\$ -	0.00%
1310.4900-01-70	BOCES Services <i>GASB 75 valuation, State Aid Planning, AESOP, Nvision software</i>	\$ 5,986	\$ 7,877	\$ 83,160	\$ 47,825	\$ (35,335)	-42.49%
1060 Function Subtotal		\$ 443,824	\$ 410,618	\$ 492,951	\$ 487,430	\$ (5,521)	-1.12%

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 <i>Claims Auditor and External Auditor</i>	\$ 46,616	\$ 28,536	\$ 50,000	\$ 50,000	\$ -	0.00%
1240 Function Subtotal		\$ 46,616	\$ 28,536	\$ 50,000	\$ 50,000	\$ -	0.00%

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	\$ 30,654	\$ 31,656	\$ 32,120	\$ 32,120	\$ -	0.00%
1320.4000-01-70	Travel/Conferences	\$ 500	\$ 426	\$ 500	\$ 500	\$ -	0.00%
1240 Function Subtotal		\$ 31,154	\$ 32,082	\$ 32,620	\$ 32,620	\$ -	0.00%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2020-2021

Budget Account	Description	2017-2018 Expenditures	2018-2019 Expenditures	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change	Percent Change
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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	\$ 3,516	\$ 200	\$ 10,000	\$ 10,000	\$ -	0.00%
	<i>Bond Counsel</i>						
1420.4001-01-70	Legal Retainer	\$ 41,222	\$ 41,500	\$ 50,000	\$ 50,000	\$ -	0.00%
	<i>Regular education & Special Education Counsel</i>						
1420.4002-01-70	Tax Certiorari Legal Fees	\$ 239,355	\$ 148,883	\$ 200,000	\$ 200,000	\$ -	0.00%
1420 Function Subtotal		\$ 284,093	\$ 190,583	\$ 260,000	\$ 260,000	\$ -	0.00%

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	\$ 44,221	\$ 53,415	\$ 53,300	\$ 53,300	\$ -	0.00%
1430.4004-01-70	Contracted Services	\$ 2,574	\$ 2,396	\$ 8,000	\$ 8,000	\$ -	0.00%
	<i>Fingerprinting</i>						
1430.4010-01-70	Travel/Conferences	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
1430.4500-01-70	Materials & Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
	<i>Regional certification, recruitment, EAP</i>						
1430.4900-01-70	BOCES Services	\$ 16,788	\$ 14,181	\$ 14,790	\$ 14,790	\$ -	0.00%
1430 Function Subtotal		\$ 63,583	\$ 69,992	\$ 77,590	\$ 77,590	\$ -	0.00%

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	\$ 20,683	\$ 7,500	\$ 12,612	\$ 12,612	\$ -	0.00%
1480.4000-01-70	Contracted Services	\$ 13,945	\$ 15,477	\$ 13,000	\$ 13,000	\$ -	0.00%
1480.4900-01-70	BOCES Services	\$ -	\$ 25,703	\$ 24,500	\$ 26,535	\$ 2,035	8.31%
	<i>Public Relations</i>						
1480 Function Subtotal		\$ 34,628	\$ 48,680	\$ 50,112	\$ 52,147	\$ 2,035	4.06%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2020-2021

Budget Account	Description	2017-2018 Expenditures	2018-2019 Expenditures	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change	Percent Change
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	\$ 334,201	\$ 343,800	\$ 356,639	\$ 369,554	\$ 12,915	3.62%
1620.1610-01-70	Overtime	\$ 17,804	\$ 28,750	\$ 35,000	\$ 35,000	\$ -	0.00%
<i>Staff covering special events and absences</i>							
1620.1620-01-70	Temporary/Hourly	\$ 22,828	\$ 41,225	\$ 40,000	\$ 45,000	\$ 5,000	12.50%
<i>Summer staff</i>							
1620.2000-01-76	Equipment	\$ 13,957	\$ 6,206	\$ 6,000	\$ 10,000	\$ 4,000	66.67%
<i>Replacement equipment</i>							
1620.4000-01-76	Contracted Services	\$ 15,737	\$ 18,677	\$ 28,000	\$ 30,000	\$ 2,000	7.14%
<i>Service contracts</i>							
1620.4001-01-70	Personal Services	\$ 5,438	\$ 6,836	\$ 10,000	\$ 12,500	\$ 2,500	25.00%
<i>Uniforms per CSEA contract</i>							
1620.4003-01-76	Memberships/Subscriptions	\$ 430	\$ 485	\$ 600	\$ 600	\$ -	0.00%
1620.4008-01-76	Equipment R&M	\$ 29,550	\$ 38,049	\$ 34,000	\$ 34,000	\$ -	0.00%
1620.4010-01-76	Travel/Conferences	\$ 320	\$ 325	\$ 1,500	\$ 2,000	\$ 500	33.33%
1620.4025-01-76	Security Services	\$ 80,122	\$ 80,607	\$ 88,128	\$ 88,128	\$ -	0.00%
1620.4032-01-76	Cartage	\$ 8,705	\$ 9,414	\$ 10,000	\$ 10,000	\$ -	0.00%
1620.4035-01-76	Extermination Services	\$ 416	\$ 432	\$ 500	\$ 1,500	\$ 1,000	200.00%
<i>New mandate requiring monthly kitchen inspections</i>							
1620.4037-01-76	Building Repairs	\$ 750	\$ -	\$ -	\$ -	\$ -	0.00%
1620.4035-01-76	Water Service	\$ 4,538	\$ 6,912	\$ 8,000	\$ 8,000	\$ -	0.00%
1620.4045-01-76	Fuels	\$ 82,343	\$ 156,339	\$ 166,900	\$ 166,900	\$ -	0.00%
1620.4046-01-76	Electricity	\$ 114,641	\$ 118,651	\$ 126,575	\$ 126,575	\$ -	0.00%
1620.4047-01-76	Telephone Services	\$ 2,885	\$ 2,840	\$ 3,750	\$ 3,750	\$ -	0.00%
1620.4048-01-76	Materials & Supplies	\$ 43,418	\$ 35,321	\$ 46,000	\$ 50,000	\$ 4,000	8.70%
1620.4937-01-76	BOCES Services	\$ 22,800	\$ 20,606	\$ 21,420	\$ 22,490	\$ 1,070	5.00%
1620 Function Subtotal		\$ 800,883	\$ 915,475	\$ 983,012	\$ 1,015,997	\$ 32,985	3.36%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2020-2021

Budget Account	Description	2017-2018 Expenditures	2018-2019 Expenditures	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change	Percent Change
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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 <i>.8 in 1310/ .1 in 1621/ .1 in 5510</i>	\$ 17,500	\$ 17,136	\$ 17,763	\$ 17,763	\$ -	0.00%
1621.1600-01-70	Noninstructional Salaries	\$ 138,344	\$ 137,563	\$ 153,755	\$ 157,619	\$ 3,864	2.51%
1621.1610-01-70	Overtime <i>includes snow and ice removal</i>	\$ 6,613	\$ 17,720	\$ 10,300	\$ 11,000	\$ 700	6.80%
1621.2000-01-77	Equipment	\$ 12,197	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
1621.4000-01-77	Contracted Services <i>various inspections and services</i>	\$ 38,943	\$ 33,319	\$ 33,000	\$ 33,000	\$ -	0.00%
1621.4008-01-77	Equipment R&M	\$ 1,829	\$ 2,425	\$ 3,000	\$ 5,000	\$ 2,000	66.67%
1621.4026-01-77	Architect	\$ 62,915	\$ 21,295	\$ 25,000	\$ 25,000	\$ -	0.00%
1621.4027-01-77	Tree Services	\$ 1,400	\$ 11,800	\$ 10,000	\$ 10,000	\$ -	0.00%
1621.4037-01-77	Building Repair <i>service contracts</i>	\$ 173,483	\$ 147,987	\$ 155,000	\$ 155,000	\$ -	0.00%
1621.4500-01-77	Materials & Supplies	\$ 34,661	\$ 31,997	\$ 45,000	\$ 45,000	\$ -	0.00%
1621 Function Subtotal		\$ 487,885	\$ 421,240	\$ 457,818	\$ 464,382	\$ 6,564	1.43%

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 <i>District wide copiers & printers</i>	\$ 12,782	\$ 15,520	\$ 16,500	\$ 16,500	\$ -	0.00%
1670.4002-01-70	Postage <i>postage, shipping</i>	\$ 15,889	\$ 16,259	\$ 21,000	\$ 21,000	\$ -	0.00%
1670 Function Subtotal		\$ 28,671	\$ 31,779	\$ 37,500	\$ 37,500	\$ -	0.00%

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	\$ 154,417	\$ 215,535	\$ 174,135	\$ 182,842	\$ 8,707	5.00%
1680 Function Subtotal		\$ 154,417	\$ 215,535	\$ 174,135	\$ 182,842	\$ 8,707	5.00%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2020-2021

Budget Account	Description	2017-2018 Expenditures	2018-2019 Expenditures	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change	Percent Change
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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	\$ 39,438	\$ 42,332	\$ 47,000	\$ 47,000	\$ -	0%
1910.4023-01-70	Student Accident Insurance	\$ 1,194	\$ 2,186	\$ 2,800	\$ 2,800	\$ -	0%
1910 Function Subtotal		\$ 40,632	\$ 44,518	\$ 49,800	\$ 49,800	\$ -	0%

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	\$ 2,084	\$ 2,113	\$ 4,300	\$ 4,300	\$ -	0%
1920 Function Subtotal		\$ 2,084	\$ 2,113	\$ 4,300	\$ 4,300	\$ -	0%

Code 1930 - Judgments and Claims - Covers the cost of tax certiorari proceedings against the District. This is when a property owner disagrees with the assessment of their property.

1930 Judgments and Claims

1930.4000-01-70	Judgements & Claims **	\$ 328,358	\$ 237,973	\$ -	\$ -	\$ -	0%
1930 Function Subtotal		\$ 328,358	\$ 237,973	\$ -	\$ -	\$ -	0%

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 Property	\$ 34,108	\$ 34,200	\$ 35,700	\$ 35,700	\$ -	0%
1950 Function Subtotal		\$ 34,108	\$ 34,200	\$ 35,700	\$ 35,700	\$ -	0%

Code 1964 - Refund on School Property Taxes - This covers the refund of property taxes to the Briarcliff School District for a property situated between Districts that are paid to Pocantico.

1964 Refund on Real Property Taxes

1964.4000-01-70	Refund of Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0%
1964 Function Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	0%

** Judgements and claims for the 2019-2020 school year were \$463,363

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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).

1989 Unclassified

1981.4900-01-70	BOCES - Administrative	\$ 37,316	\$ 45,278	\$ 54,096	\$ 58,705	\$ 4,609	8.52%
1981.4963-01-70	BOCES - Capital	\$ 12,230	\$ 12,952	\$ 13,569	\$ 13,969	\$ 400	2.95%
1989 Function Subtotal		\$ 49,546	\$ 58,230	\$ 67,665	\$ 72,674	\$ 5,009	7.40%

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	\$ 287,960	\$ 286,337	\$ 290,378	\$ 180,000	\$ (110,378)	-38.01%
2020.1600-01-70	Noninstructional Salaries	\$ 4,103	\$ 14,995	\$ 17,500	\$ 18,436	\$ 936	5.35%
2020.4003-01-68	Memberships/Subscriptions	\$ 1,773	\$ 3,175	\$ 5,835	\$ 5,835	\$ -	0.00%
2020.4010-01-68	Travel/Conferences	\$ 1,295	\$ 2,248	\$ 2,500	\$ 2,500	\$ -	0.00%
2020.4500-01-68	Materials & Supplies	\$ 2,699	\$ 3,426	\$ 3,000	\$ 3,000	\$ -	0.00%
2020.4900-01-68	BOCES Services	\$ 6,800	\$ 7,000	\$ 7,140	\$ 7,355	\$ 215	3.01%
2020 Function Subtotal		\$ 304,630	\$ 317,179	\$ 326,353	\$ 217,126	\$ (109,227)	-33.47%

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	\$ 11,301	\$ 43,230	\$ 36,100	\$ 36,100	\$ -	0.00%
	<i>Professional development</i>						
2070.4900-01-68	BOCES Services	\$ 251,500	\$ 249,870	\$ 193,870	\$ 143,870	\$ (50,000)	-25.79%
	<i>Professional development</i>						
2070 Function Subtotal		\$ 262,801	\$ 293,100	\$ 229,970	\$ 179,970	\$ (50,000)	-21.74%

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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	\$ 179,180	\$ 224,320	\$ 246,823	\$ 251,760	\$ 4,937	2.00%
2110.1200-01-70	Teacher Salaries K-6	\$ 1,895,049	\$ 2,075,730	\$ 2,070,141	\$ 2,020,716	\$ (49,425)	-2.39%
2110.1300-01-70	Teacher Salaries 7-8	\$ 1,206,848	\$ 1,223,823	\$ 1,264,089	\$ 1,292,491	\$ 28,402	2.25%
2110.1300-01-7S	Teacher Stipends	\$ 174,366	\$ 203,495	\$ 219,500	\$ 223,710	\$ 4,210	1.92%
2110.1330-01-70	Teaching Assistant Salaries	\$ 218,315	\$ 210,097	\$ 244,821	\$ 252,032	\$ 7,211	2.95%
2110.1400-01-70	Substitute Teachers	\$ 61,732	\$ 77,303	\$ 80,000	\$ 80,000	\$ -	0.00%
2110.1600-01-70	Instructional Clerical Staff	\$ 68,402	\$ 100,055	\$ 94,148	\$ 113,871	\$ 19,723	20.95%
2110.1640-01-70	School Monitors	\$ 48,554	\$ 34,778	\$ 51,000	\$ 51,000	\$ -	0.00%
2110.2000-01-70	Equipment	\$ 3,012	\$ 8,130	\$ 3,000	\$ 3,000	\$ -	0.00%
2110.4000-01-70	Contracted Services	\$ 19,314	\$ 25,879	\$ 40,500	\$ 40,500	\$ -	0.00%
2110.4001-01-79	Publications (Yearbook)	\$ 6,972	\$ 7,334	\$ 10,000	\$ 10,000	\$ -	0.00%
2110.4003-01-70	Memberships/Subscriptions	\$ 2,676	\$ 7,730	\$ 7,100	\$ 7,100	\$ -	0.00%
2110.4010-01-70	Travel/Conferences	\$ 1,805	\$ 2,515	\$ 5,000	\$ 15,000	\$ 10,000	200.00%
2110.4016-01-70	Field Trips	\$ 43,340	\$ 41,056	\$ 50,000	\$ 50,000	\$ -	0.00%
2110.4500-01-70	Materials & Supplies	\$ 81,143	\$ 119,268	\$ 112,530	\$ 112,530	\$ -	0.00%
2110.4550-01-70	Classroom Furnishings	\$ -	\$ 49,834	\$ 50,000	\$ 50,000	\$ -	0.00%
2110.4700-01-70	High School - Tuition	\$ 2,219,946	\$ 2,629,359	\$ 2,668,800	\$ 2,801,076	\$ 132,276	4.96%
<i>Based on nonresident tuition rates estimate from NYSED</i>							
2110.4800-01-66	Textbooks	\$ 64,446	\$ 55,222	\$ 62,600	\$ 62,600	\$ -	0.00%
2110.4901-01-70	BOCES Services	\$ 1,738,000	\$ 1,805,850	\$ 2,000,000	\$ 1,850,000	\$ (150,000)	-7.50%
<i>Incarcerated Youth</i>							
2110 Function Subtotal		\$ 8,033,098	\$ 8,901,777	\$ 9,280,052	\$ 9,287,386	\$ 7,334	0.08%

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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	\$ 223,950	\$ 126,730	\$ 184,821	\$ 201,532	\$ 16,711	9.04%
2250.1500-01-70	Instructional Salaries	\$ 524,458	\$ 696,704	\$ 964,927	\$ 1,006,223	\$ 41,296	4.28%
2250.1600-01-70	Clerical Staff Salaries	\$ 59,386	\$ 54,574	\$ 58,963	\$ 60,439	\$ 1,476	2.50%
2250.1640-01-70	Teacher Aide Salaries	\$ 35,635	\$ 70,516	\$ 87,840	\$ 75,000	\$ (12,840)	-14.62%
<i>based on student IEP's</i>							
2250.2000-01-70	Equipment	\$ -	\$ 4,109	\$ 21,600	\$ 25,000	\$ 3,400	15.74%
2250.4000-01-52	Contracted Services	\$ 90,597	\$ 132,311	\$ 185,000	\$ 295,069	\$ 110,069	59.50%
<i>increase for new programs, Reading Specialist, Behaviorist, PT Social Worker</i>							
2250.4003-01-70	Memberships/Subscriptions	\$ 1,449	\$ 728	\$ 750	\$ 1,340	\$ 590	78.67%
2250.4010-01-70	Travel/Conferences	\$ 90	\$ 1,759	\$ 24,899	\$ 29,700	\$ 4,801	19.28%
<i>includes travel for new program training</i>							
2250.4500-01-70	Materials & Supplies	\$ 3,961	\$ 53,117	\$ 50,900	\$ 63,400	\$ 12,500	24.56%
2250.4700-01-70	Tuition - Spec Schools	\$ 252,565	\$ 267,788	\$ 845,000	\$ 680,000	\$ (165,000)	-19.53%
<i>private school placements</i>							
2250.4701-01-70	Tuition - High School	\$ 1,843,073	\$ 2,675,087	\$ 2,519,043	\$ 2,594,173	\$ 75,130	2.98%
<i>based on nonresident tuition rates estimate from NYSED</i>							
2250.4705-01-70	Tuition - Summer School	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.00%
2250.4900-01-70	BOCES Services	\$ 786,502	\$ 430,312	\$ 715,000	\$ 765,050	\$ 50,050	7.00%
2250 Function Subtotal		\$ 3,821,665	\$ 4,513,735	\$ 5,708,743	\$ 5,846,926	\$ 138,183	2.42%

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	\$ 104,947	\$ 110,347	\$ 115,884	\$ 121,267	\$ 5,383	4.65%
2610.1600-01-70	Library Aide Salary	\$ 45,076	\$ 14,934	\$ 13,882	\$ 39,044	\$ 25,162	181.26%
<i>clerical shift shared .1/1310, .8 in 2610/ .1 in 5510</i>							
2610.4000-01-39	Contracted Services	\$ 695	\$ 2,882	\$ 4,000	\$ 4,000	\$ -	0.00%
2610.4003-01-39	Memberships/Subscriptions	\$ -	\$ 122	\$ 150	\$ 150	\$ -	0.00%
2610.4500-01-39	Materials & Supplies	\$ 992	\$ 2,600	\$ 2,000	\$ 2,000	\$ -	0.00%
2610.4554-01-39	Library Books	\$ 5,978	\$ 10,662	\$ 10,000	\$ 10,000	\$ -	0.00%
2610.4556-01-39	Magazines and Journals	\$ -	\$ 939	\$ 1,000	\$ 1,000	\$ -	0.00%
2610.4600-01-39	Library Software	\$ 2,192	\$ 1,192	\$ 1,500	\$ 1,500	\$ -	0.00%
2610.4900-01-39	BOCES Services	\$ 10,000	\$ 22,500	\$ 12,750	\$ 12,750	\$ -	0.00%
2610 Function Subtotal		\$ 169,880	\$ 166,179	\$ 161,166	\$ 191,711	\$ 30,545	18.95%

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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

2630.1600-01-70	Instructional Salaries <i>Instructional technology position</i>	\$ -	\$ -	\$ -	\$ 99,000	\$ 99,000	N/A
2630.4000-01-70	Contractual Expenses <i>Contracted technology support from an outside vendor</i>	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000	N/A
2630.4500-01-70	Materials & Supplies	\$ 11,705	\$ 16,521	\$ 12,750	\$ 12,750	\$ -	0.00%
2630.4600-01-70	State Aided Comp Software	\$ 2,893	\$ -	\$ 11,800	\$ 11,800	\$ -	0.00%
2630.4900-01-70	BOCES Services	\$ 481,963	\$ 409,884	\$ 550,833	\$ 507,614	\$ (43,219)	-7.85%
2630 Function Subtotal		\$ 496,561	\$ 426,405	\$ 575,383	\$ 741,164	\$ 165,781	28.81%

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 <i>2 counselors - 1 at 1.0/1 at .6</i>	\$ 159,308	\$ 176,950	\$ 185,225	\$ 189,885	\$ 4,660	2.52%
2810.1600-01-70	Noninstructional Salary <i>Clerical shift shared .5/ 1310 and .5/ 2810</i>	\$ -	\$ -	\$ -	\$ 24,405	\$ 24,405	N/A
2810.4000-01-40	Contracted Services	\$ 298	\$ 2,500	\$ 4,000	\$ 4,000	\$ -	0.00%
2810.4003-01-70	Memberships/Subscriptions	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
2810.4500-01-40	Materials & Supplies	\$ 4,053	\$ 3,043	\$ 4,500	\$ 4,500	\$ -	0.00%
2810 Function Subtotal		\$ 163,658	\$ 182,493	\$ 194,225	\$ 223,290	\$ 29,065	14.96%

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	\$ 76,976	\$ 78,130	\$ 80,492	\$ 84,310	\$ 3,818	4.74%
2815.2000-01-37	Equipment	\$ 1,820	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
2815.4000-01-37	Contracted Services <i>School physician and audiometer services</i>	\$ 10,297	\$ 12,000	\$ 15,600	\$ 15,600	\$ -	0.00%
2815.4003-01-37	Memberships/Subscriptions	\$ -	\$ -	\$ 160	\$ 160	\$ -	0.00%
2815.4010-01-37	Travel/Conferences	\$ -	\$ -	\$ 900	\$ 900	\$ -	0.00%
2815.4011-01-70	Health Svcs - Other Districts <i>reimbursement to Districts for private schools</i>	\$ 14,331	\$ 14,938	\$ 25,000	\$ 25,000	\$ -	0.00%
2815.4500-01-37	Materials & Supplies	\$ 4,621	\$ 3,720	\$ 5,500	\$ 5,500	\$ -	0.00%
2815 Function Subtotal		\$ 108,045	\$ 108,788	\$ 129,652	\$ 133,470	\$ 3,818	2.94%

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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	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2820.4500-01-38	Materials & Supplies	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ -	0.00%
2820.4900-01-70	BOCES Services	\$ -	\$ 36,000	\$ 41,000	\$ 43,870	\$ 2,870	7.00%
	<i>Psychological service</i>						
2820 Function Subtotal		\$ -	\$ 36,000	\$ 45,500	\$ 48,370	\$ 2,870	6.31%

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	Coaches	\$ 9,773	\$ 3,273	\$ 45,160	\$ 46,063	\$ 903	2.00%
	<i>Athletic Director and coaches</i>						
2855.4000-01-70	Contracted Services	\$ 2,110	\$ 1,174	\$ 4,900	\$ 4,900	\$ -	0.00%
	<i>Entry fees, uniform cleaning, reconditioning, score keeper</i>						
2855.4010-01-70	Travel/Conferences	\$ -	\$ -	\$ 300	\$ 300	\$ -	0.00%
2855.4500-01-60	Materials & Supplies	\$ 6,635	\$ 3,286	\$ 5,900	\$ 5,900	\$ -	0.00%
2855.4900-01-60	BOCES Services	\$ 12,500	\$ 12,442	\$ 12,750	\$ 12,750	\$ -	0.00%
	<i>Dues and athletic officials</i>						
2855 Function Subtotal		\$ 31,018	\$ 20,174	\$ 69,010	\$ 69,913	\$ 903	1.31%

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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 <i>.8 in 1301/.1 in 1621 and .1 in 5510</i>	\$ 17,500	\$ 17,136	\$ 17,763	\$ 17,763	\$ -	0.00%
5510.1600-01-70	Noninstructional Salaries <i>additional driver</i>	\$ 574,453	\$ 592,874	\$ 625,236	\$ 698,945	\$ 73,709	11.79%
5510.1610-01-70	Overtime	\$ 74,578	\$ 99,506	\$ 81,000	\$ 91,000	\$ 10,000	12.35%
5510.1620-01-70	Temporary/Part Time wages	\$ 53,114	\$ 74,281	\$ 70,000	\$ 60,000	\$ (10,000)	-14.29%
5510.1650-01-70	Bus Monitors	\$ 90,405	\$ 89,214	\$ 117,897	\$ 120,620	\$ 2,723	2.31%
5510.2100-01-70	Equipment - Bus Purchase <i>purchase of 66 passenger bus</i>	\$ 118,947	\$ 145,437	\$ 170,000	\$ 130,000	\$ (40,000)	-23.53%
5510.4000-01-70	Contracted Services <i>software, 19A certifications, EZ Pass</i>	\$ 13,274	\$ 10,687	\$ 21,500	\$ 21,500	\$ -	0.00%
5510.4002-01-70	Insurance	\$ 31,433	\$ 33,640	\$ 35,000	\$ 35,000	\$ -	0.00%
5510.4003-01-70	Memberships/Subscriptions	\$ -	\$ -	\$ 200	\$ 200	\$ -	0.00%
5510.4008-01-70	Equipment Repairs	\$ 14,744	\$ 120	\$ 30,000	\$ 30,000	\$ -	0.00%
5510.4500-01-70	Materials & Supplies	\$ 185	\$ 787	\$ 2,000	\$ 2,000	\$ -	0.00%
5510.4550-01-70	Gasoline/Diesel Fuel	\$ 50,881	\$ 33,757	\$ 112,000	\$ 112,000	\$ -	0.00%
5510.4551-01-70	Automotive Parts	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
5510.4900-01-70	BOCES Services	\$ 125,000	\$ 124,776	\$ 142,800	\$ 142,800	\$ -	0.00%
5510 Function Subtotal		\$ 1,164,515	\$ 1,222,214	\$ 1,426,396	\$ 1,462,828	\$ 36,432	2.55%

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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	\$ 107,412	\$ -	\$ -	\$ -	\$ -	N/A
7140.2000-01-70	Equipment	\$ 14,613	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
7140.4000-01-70	Contracted Services	\$ 87,360	\$ 21,206	\$ 23,000	\$ 23,000	\$ -	0.00%
7140.4400-01-70	Contracted Services	\$ -	\$ 185,785	\$ 180,000.00	\$ 165,000	\$ (15,000)	-8.33%
<i>Contracted pool service</i>							
7140.4500-01-70	Materials & Supplies	\$ 16,479	\$ 13,215	\$ 20,000	\$ 20,000	\$ -	0.00%
7140.4501-01-70	Swim Team Supplies	\$ 472	\$ 1,064	\$ 3,000	\$ 3,000	\$ -	0.00%
7140 Function Subtotal		\$ 226,336	\$ 224,270	\$ 229,000	\$ 214,000	\$ (15,000)	-6.55%

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	\$ 38,800	\$ 35,000	\$ 36,750	\$ 38,590	\$ 1,840	5.01%
7141.1600-01-70	Staff Salaries	\$ 166,945	\$ 168,378	\$ 223,750	\$ 228,225	\$ 4,475	2.00%
7141.1630-01-70	Transportation Salaries	\$ 16,611	\$ 14,778	\$ 17,000	\$ 17,000	\$ -	0.00%
7141.4000-01-70	Contracted Services	\$ 14,379	\$ 9,875	\$ 10,000	\$ 10,000	\$ -	0.00%
7141.4400-01-70	Contracted Services	\$ -	\$ 16,884	\$ 63,640	\$ 63,640	\$ -	0.00%
<i>Camp pool expenses</i>							
7141.4016-01-70	Field Trips	\$ 20,116	\$ 8,384	\$ 17,500	\$ 17,500	\$ -	0.00%
7141.4025-01-70	Security Services	\$ 10,000	\$ 62,891	\$ 11,200	\$ 11,200	\$ -	0.00%
7141.4500-01-70	Materials & Supplies	\$ 25,605	\$ 18,290	\$ 14,000	\$ 14,000	\$ -	0.00%
7141 Function Subtotal		\$ 292,457	\$ 334,480	\$ 393,840	\$ 400,155	\$ 6,315	1.60%

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

7142 Aftercare Program

7142.1500-01-70	Staff Salaries	\$ 53,011	\$ 60,185	\$ 63,100	\$ 63,100	\$ -	0.00%
<i>Director and staff</i>							
7142.4500-01-70	Materials & Supplies	\$ 1,385	\$ 1,650	\$ 2,000	\$ 2,000	\$ -	0.00%
7142 Function Subtotal		\$ 54,396	\$ 61,835	\$ 65,100	\$ 65,100	\$ -	0.00%

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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	\$ 300,982	\$ 306,319	\$ 416,890	\$ 441,308	\$ 24,418	5.86%
9010 Function Subtotal		\$ 300,982	\$ 306,319	\$ 416,890	\$ 441,308	\$ 24,418	5.86%
9020 Teachers' Retirement							
9020.8000-01-70	Teacher Retirement	\$ 538,895	\$ 619,435	\$ 561,360	\$ 595,789	\$ 34,429	6.13%
9020 Function Subtotal		\$ 538,895	\$ 619,435	\$ 561,360	\$ 595,789	\$ 34,429	6.13%
9030 Social Security							
9030.8000-01-70	Social Security	\$ 599,198	\$ 625,343	\$ 692,609	\$ 740,959	\$ 48,350	6.98%
9030 Function Subtotal		\$ 599,198	\$ 625,343	\$ 692,609	\$ 740,959	\$ 48,350	6.98%
9040 Workers' Compensation							
9040.8000-01-70	Workers' Compensation	\$ 75,327	\$ 74,143	\$ 75,500	\$ 75,500	-	0.00%
9040 Function Subtotal		\$ 75,327	\$ 74,143	\$ 75,500	\$ 75,500	-	0.00%
9045 Life Insurance							
9045.8000-01-70	Life Insurance	\$ 8,806	\$ 10,981	\$ 11,000	\$ 11,000	-	0.00%
9045 Function Subtotal		\$ 8,806	\$ 10,981	\$ 11,000	\$ 11,000	-	0.00%
9050 Unemployment Insurance							
9050.8000-01-70	Unemployment Insurance	\$ 4,416	\$ 811	\$ 10,000	\$ -	\$ (10,000)	-100.00%
9050 Function Subtotal		\$ 4,416	\$ 811	\$ 10,000	\$ -	\$ (10,000)	-100.00%
9060 Hospital, Medical, Dental Insurance							
9060.8000-01-70	Hospital & Medical Insurance	\$ 2,462,998	\$ 2,235,628	\$ 2,931,783	\$ 3,022,472	\$ 90,689	3.09%
9060 Function Subtotal		\$ 2,462,998	\$ 2,235,628	\$ 2,931,783	\$ 3,022,472	\$ 90,689	3.09%
9070.8000-01-70	Employees' Benefit Funds	\$ 127,000	\$ 126,637	\$ 139,485	\$ 139,485	-	0.00%
9070 Function Subtotal		\$ 127,000	\$ 126,637	\$ 139,485	\$ 139,485	-	0.00%
TOTAL EMPLOYEE BENEFITS		\$ 4,117,622	\$ 3,999,296	\$ 4,838,627	\$ 5,026,513	\$ 187,886	3.88%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2020-2021

Budget Account	Description	2017-2018 Expenditures	2018-2019 Expenditures	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change	Percent Change
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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	\$ 820,000	\$ 840,000	\$ 870,000	\$ 755,000	\$ (115,000)	-13.22%
9711.6100-01-70	Tax Certiorari Principal	\$ 865,000	\$ 1,265,000	\$ -	\$ -	\$ -	0.00%
9732.6000-01-70	Bus Purchase Principal	\$ 93,200	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service Principal		\$ 1,778,200	\$ 2,105,000	\$ 870,000	\$ 755,000	\$ (115,000)	-13.22%

Debt Service Interest

9711.7000-01-70	Construction Bond Interest	\$ 462,643	\$ 438,113	\$ 412,973	\$ 366,796	\$ (46,177)	-11.18%
9711.7100-01-70	Tax Certiorari Interest	\$ 92,000	\$ 47,813	\$ -	\$ -	\$ -	0.00%
9732.7000-01-70	Bus Purchase Interest	\$ 3,262	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service Interest		\$ 557,905	\$ 485,925	\$ 412,973	\$ 366,796	\$ (46,177)	-11.18%

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	\$ 50,000	\$ 55,000	\$ 125,000	\$ 100,000	\$ (25,000)	-20.00%
9901.9400-01-70	Transfer to Federal Fund	\$ 18,156	\$ 16,449	\$ 25,000	\$ 25,000	\$ -	0.00%
9950.5000-01-70	Transfer to Capital Fund	\$ 175,000	\$ -	\$ 5,000	\$ 250,000	\$ 245,000	4900.00%
Interfund Transfers		\$ 243,156	\$ 71,449	\$ 155,000	\$ 375,000	\$ 220,000	141.94%
	Other Appropriations	\$ -	\$ -	\$ 2,500,000	\$ 2,250,000	\$ (250,000)	-10.00%

TOTAL GENERAL FUND		\$ 25,046,088	\$ 26,620,791	\$ 30,813,330	\$ 31,121,632	\$ 308,302	1.00%
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