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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

2019-2020 Adopted Budget

April 11, 2019

Budget Vote - Tuesday, May 21, 2019

BOARD OF EDUCATION

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Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2019-2020

Table of Contents

District Priorities: Mission Driven		1
Budget at-a-Glance		2
Significant Budget Changes at-a-Glance		3
Budgeted Revenue by Type		4
Tax Levy Limit Calculation		5
Tax Projections		6
Tax Assessment History		7
Revenue Detail		8
3 Part Budget		9
Significant Budget Items		10
Detail by Object Appropriation		11
BOCES Detail		12
Enrollment and High School Tuition		13
Staffing FTE		14
Fund Balance Analysis		15
Status of Outstanding Debt		16
Budget Detail:		
Function Codes 1010-1040	Board of Education, District Clerk	17
Function Codes 1060-1240	District Meeting, Chief School Administrator	18
Function Codes 1310-1325	Business Administration, Auditing, District Treasurer	19
Function Codes 1420-1480	Legal, Personnel, Public Information Services	20
Function Code 1620	Operation of Plant	21
Function Codes 1621-1680	Maintenance of Plant, Central Printing and Mailing, Central Data Processing	22
Function Codes 1910-1964	Insurance, School Association Dues, Judgments and Claims, School Property Taxes	23
Function Codes 1989-2070	BOCES Administrative Costs, Supervision-Regular School, In-service Trainings	24
Function Code 2110	Teaching - Regular School	25
Function Codes 2250-2610	Programs for Students with Disabilities, School Library	26
Function Codes 2630-2815	Computer Assisted Instruction, Guidance, Health Services	27
Function Codes 2820-2855	Psychological Services, Interscholastic Athletics	28
Function Code 5510	District Transportation	29
Function Codes 7140-7142	Community Service, Summer Camp, After Care Program	30
Function Codes 9010-9070	Employee Benefits	31
Function Codes 9711-9950	Transfer to Other Funds	32

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

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

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget at-a-Glance

2019-2020 Draft Budget	\$ 30,813,330
2018-2019 Adopted Budget	\$ 31,031,090
Budget-to-Budget Dollar Increase	\$ (217,760)
Budget-to-Budget Percent Increase	-0.70%

2019-2020 Tax Levy	\$ 25,467,407
2018-2019 Tax Levy	\$ 25,650,000
Levy-to-Levy Dollar Increase	\$ (182,593)
Levy-to-Levy Percent Increase	-0.71%

Provides for Full Time Reading Specialist

(lines 2110.1200-01-70; page 21 and 2250.1500-01-70 page 22)

Provides for Full Time Math Specialist

(lines 2110.1200-01-70 and 2110.1300-01-70; page 21)

Accommodates building maintenance and improvement

(line 1621.4037-01-77, page 18)

Provides expert consultants for professional development & curriculum design

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

Affords Financial stability in the short and long term

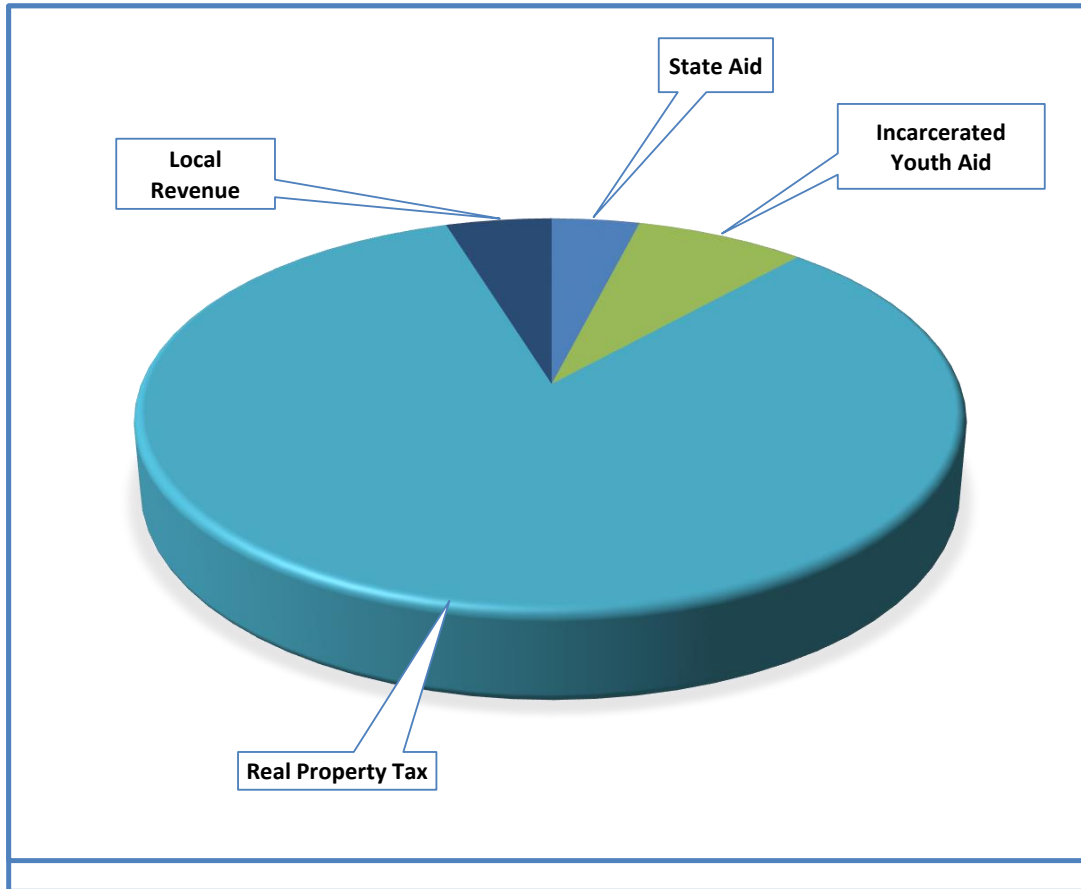
Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Significant Budget Changes at-a-Glance

Line Item	Description	Dollar Amount
1310.4900-01-70	Funding for conversion to a new financial management system	\$ 75,000
1621.4037-01-77	Increase allocation for building repair projects	\$ 55,000
9711.6100-01-70 9711.7100-01-70	Reduction in principal and interest on Tax Certiorari Bonds	\$ (234,663)
2110.1200-01-70 2250.1500-01-70	Funding for 1.0 Reading Specialist	\$ 83,200
2110.1200-01-70 2110.1300-01-70	Funding for 1.0 Math Specialist	\$ 86,500
2110.4700-01-70	High School - General Ed Tuition	\$ (131,244)
2110.4900-01-70	BOCES Services - Incarcerated Youth	\$ (200,000)
2250.1640-01-52	Teacher/Health Aide salaries from 3 to 4	\$ 22,540
2250.2000-01-67	Assistive Technology Equipment - Sound Field Systems 6@3500 each	\$ 21,000
2250.4700-01-70	Special Education - Tuition (Special Schools 1-8)	\$ (122,046)
2250.4701-01-70	Tuition Special Education - High School	\$ (81,044)
7141.1600.-01-70	Salaries Camp Staff	\$ 33,750
9020.8000-01-70	Teachers Retirement	\$ (85,387)
9060.8000-01-70	Health insurance premium increase	\$ 176,489
	TOTAL	\$ (300,905)

Pocantico Hills Central School District
 Draft Budget Report
 Fiscal Year 2019-2020

Budgeted Revenue by Type



Real Property Tax	\$	25,467,407	82.65%
Incarcerated Youth Aid	\$	2,100,000	6.82%
State Aid	\$	1,214,145	3.94%
Local Revenue	\$	2,031,778	6.59%
Total Revenue	\$	30,813,330	100.00%

Pocantico Hills Central School District
 Draft Budget Report
 Fiscal Year 2019-2020

Tax Levy Limit Calculation

2018-2019 Tax Levy	\$ 25,650,000
Multiply by Tax Base Growth Factor of 1.31%	<u>\$ 336,015</u>
	\$ 25,986,015
Add 2018-2019 PILOTs	<u>\$ 924,652</u>
	\$ 26,910,667
Subtract 2018-2019 Capital Exclusions	<u>\$ (1,266,334)</u>
	\$ 25,644,333
Multiply by Allowable Levy Growth Factor of 2.00%	<u>\$ 512,887</u>
	\$ 26,157,220
Subtract 2019-2020 PILOTs	<u>\$ (1,026,552)</u>
	\$ 25,130,668
Add 2019-2020 Capital Exclusions	<u>\$ 1,284,456</u>
Maximum Allowable Tax Levy Limit	\$ 26,415,124
Projected 2019-2020 Tax Levy	\$ 25,467,407
Difference between maximum allowable tax levy limit and projected levy	\$ (947,717)
Dollar Increase Over Previous Year	\$ (182,593)
Percent Increase Over Previous Year	-0.71%

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

- *The Tax Base Growth Factor increases the allowable tax levy limit by \$336,015
- *The difference between the PILOTs from 18-19 and 19-20 results in a decrease to the allowable tax levy limit of \$101,900
- *The 2% multiplier for the Allowable Levy Growth Factor increases the allowable tax levy limit by \$512,887
- *The difference between the Capital Exclusions from 18-19 and 19-20 results in an increase to the allowable tax levy limit of \$18,122

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2019-2020

Tax Projections

Projected Tax Rates				
	2018-2019 Tax Rate per \$1000 AV	2019-2020 Projection	Rate Change per \$1000 AV	Percent Change
Town of Greenburgh	\$ 9.102700	\$ 9.2131	\$ 0.11	1.21%
Town of Mount Pleasant	\$ 636.513939	\$ 648.811951	\$ 12.30	1.93%

The Pocantico Hills Central School District includes properties in parts of the towns of Mount Pleasant and Greenburgh. Values for the 2019-2020 school year, based on the currently published assessment rolls for 2018*, were projected based on the following information:

The total assessed value for the Town of Mount Pleasant is based on \$24,732,769. The total assessed value for the Town of Greenburgh is based on \$1,022,507,140.

The equalization rate for the Town of Mount Pleasant is 1.42%. This is a decrease from the 2017 equalization rate of 1.43%. The equalization rate for the Town of Greenburgh is 100.00%.

The market value for Mount Pleasant is \$1,741,744,296, or 63.01% of the District total, and the market value for Greenburgh is \$1,022,507,140, or 36.99% of the District total. The total market value for the District is \$2,764,251,436.

Tax rates for each town were calculated as \$648.82 for Mount Pleasant and \$9.21 for Greenburgh. These are the rates property owners will pay per \$1000 of assessed value.

The tax levy is the total amount of money to be raised through school property taxes to support the educational program. While the levy-to-levy decrease is -0.71%, the tax rates have increased by 1.21% in Greenburgh and 1.93% in Mount Pleasant. The reason for the difference is a significant decrease in the taxable assessed values, change in equalization rate, and a change in the resulting proportions between the two towns. An appreciable decrease in assessments occurred largely due to tax certiorari proceedings including a substantial reduction in the value of the New York City Water Treatment Plant.

*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 19-20 Projected Taxes</u>
\$3,550	\$250,000	\$2,303
\$7,100	\$500,000	\$4,607
\$10,650	\$750,000	\$6,910
\$14,200	\$1,000,000	\$9,213

<u>Greenburgh Assessed Value</u>	<u>Greenburgh Market Value</u>	<u>Greenburgh 19-20 Projected Taxes</u>
\$250,000	\$250,000	\$2,303
\$500,000	\$500,000	\$4,607
\$750,000	\$750,000	\$6,910
\$1,000,000	\$1,000,000	\$9,213

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Assessment History

School Tax Year Assessment Year	2004-05 2003	2005-06 2004	2006-07 2005	2007-08 2006	2008-09 2007	2009-10 2008	2010-11 2009	2011-12 2010	2012-13 2011	2013-14 2012	2014-15 2013	2015-16 2014	2016-17 2015	2017-18 2016	2018-19 2017
Greenburgh AV	41,723,576	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
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%
Greenburgh EQR	4.18	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
Greenburgh IMV	998,171,675	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
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%
Mount Pleasant AV	16,631,073	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
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%
Mount Pleasant EQR	1.87	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
Mount Pleasant IMV	889,362,193	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
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%
Greenburgh Tax Rate	169.733	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
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%
Mount Pleasant Tax Rate	379.4030608	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
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%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Revenue Detail

Revenue Account	Description	Dollar Change	Percent Change	2019-2020 Proposed Budget	2018-2019 Adopted Budget	17-18 Actual	16-17 Actual	15-16 Actual
1001	Real Property Tax	\$ (182,593)	-0.71%	\$ 25,467,407	\$ 25,650,000	\$ 24,045,858	\$ 23,938,415	\$ 24,045,858
1081	Payment in Lieu of Taxes	\$ 101,895	11.02%	\$ 1,026,552	\$ 924,657	\$ 848,257	\$ 1,147,986	\$ 848,257
1120	Non-Property Tax Distribution	\$ 13,000	5.73%	\$ 240,000	\$ 227,000	\$ 231,488	\$ 240,276	\$ 231,488
1410	Recreation - Pool Admissions	\$ -	0.00%	\$ 4,000	\$ 4,000	\$ 3,733	\$ 4,780	\$ 3,733
1410.SL	Recreation - Swim Lessons	\$ (500)	-50.00%	\$ 500	\$ 1,000	\$ 5,000	\$ 1,190	\$ 5,000
1420	After Care Program	\$ -	0.00%	\$ 70,000	\$ 70,000	\$ 60,027	\$ 73,634	\$ 60,027
1489	Day Camp Tuition	\$ -	0.00%	\$ 344,325	\$ 344,325	\$ 321,923	\$ 314,854	\$ 321,923
2401	Interest and Earnings	\$ 25,000	166.67%	\$ 40,000	\$ 15,000	\$ 13,146	\$ 39,838	\$ 13,146
2401.TCB	Interest and Earnings - Tax Certiorari Reserve	\$ -	0.00%	\$ 40,000	\$ 40,000	\$ 33,622	\$ 57,969	\$ 33,622
2410	Rental of Facilities	\$ -	0.00%	\$ 5,000	\$ 5,000	\$ 14,727	\$ 14,138	\$ 14,727
2413	BOCES Rental	\$ 1,993	1.46%	\$ 138,293	\$ 136,300	\$ 137,882	\$ 134,238	\$ 137,882
2701	Refund of Prior Years Expense	\$ -	0.00%	\$ 40,000	\$ 40,000	\$ 209,904	\$ 54,082	\$ 209,904
2770	Other Unclassified Revenue	\$ 2,000	11.11%	\$ 20,000	\$ 18,000	\$ 116,291	\$ 85,793	\$ 116,291
3101	Foundation Aid	\$ 4,850	0.75%	\$ 651,460	\$ 646,610	\$ 492,022	\$ 529,184	\$ 492,021
3101.M	High Tax Aid	\$ -	0.00%	\$ 22,343	\$ 22,343	\$ 329,800	\$ 327,238	\$ 329,800
3101.TR	Transportation Aid	\$ 9,474	10.09%	\$ 103,354	\$ 93,880	\$ -	\$ -	\$ -
3103	BOCES Aid	\$ 7,381	2.88%	\$ 263,650	\$ 256,269	\$ 236,716	\$ 269,356	\$ 236,716
3107	Universal Pre-K	\$ -	0.00%	\$ 43,200	\$ 43,200	\$ -	\$ -	\$ -
3260	Instructional Materials Aid	\$ (722)	-2.28%	\$ 30,891	\$ 31,613	\$ 28,755	\$ 24,592	\$ 28,755
3289.B	Building Aid	\$ 10,462	6.89%	\$ 162,355	\$ 151,893	\$ -	\$ -	\$ -
5999	Appropriated Fund Balance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Revenue Sub Total	\$ (7,760)	-0.03%	\$ 28,713,330	\$ 28,721,090	\$ 27,129,151	\$ 27,257,560	\$ 27,129,150
3289.IY	Incarcerated Youth Aid	\$ (210,000)	-9.09%	\$ 2,100,000	\$ 2,310,000	\$ 2,028,384	\$ 2,027,025	\$ 2,028,384
	Total Revenue	\$ (217,760)	-0.70%	\$ 30,813,330	\$ 31,031,090	\$ 29,157,535	\$ 29,284,585	\$ 29,157,534

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2019-2020

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

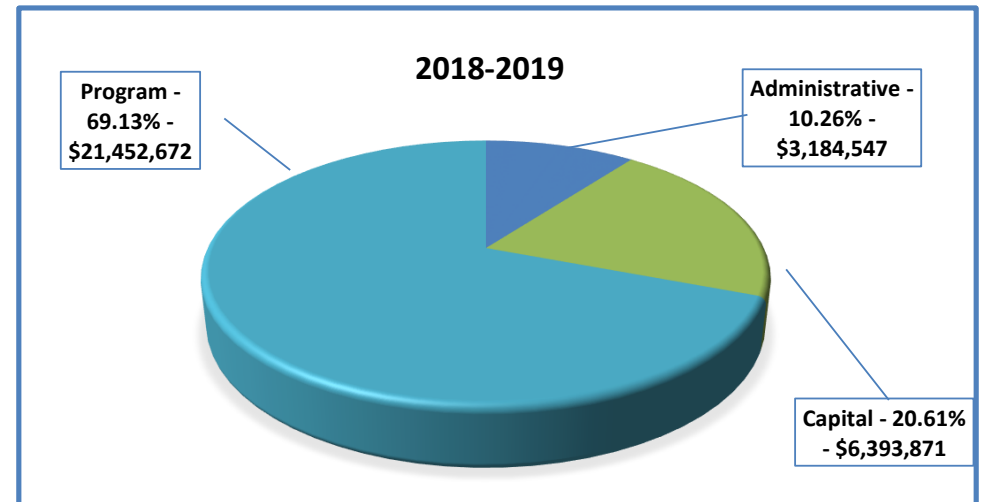
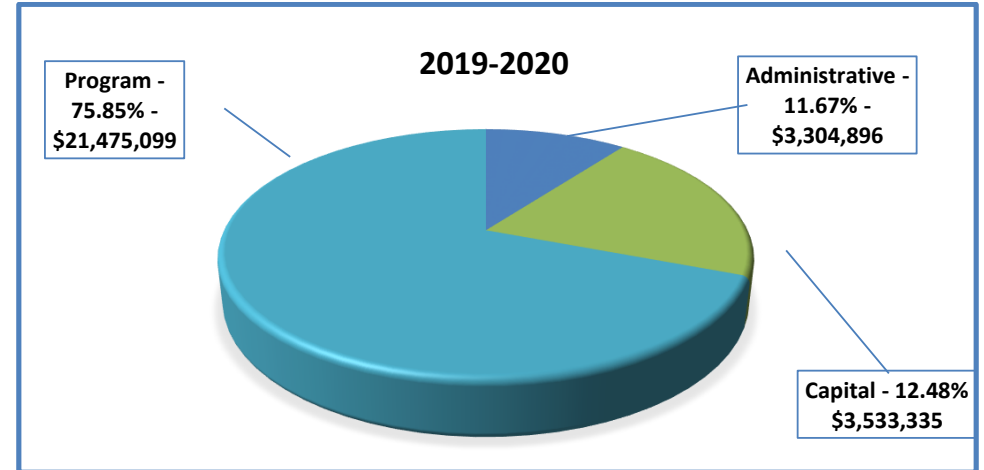
Includes items related to building and property maintenance:

- *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

Draft Budget Report
Fiscal Year 2019-2020

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 2019-2020 budget is \$8.9 million, or approximately 28.4% 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 \$3.8 million of the 2019-2020 budget, which is approximately 12.2% 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 \$1.0 million in the 2019-2020 budget, or approximately 3.3% 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 2019-2020 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 2019-2020 budget includes a budget of \$2.0 million for this Program, which is approximately 6.3% 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 2019-2020 budget includes \$5.2 million for high school tuition costs, or approximately 16.4% 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 2019-2020 budget includes \$4.3 million, which is approximately 13.9% of the total budget.

The items listed above account for a total of \$26.7 million, which is approximately 85% of the total budget for the 2019-2020 school year. After considering another \$1.7 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.

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Detail by Object of Appropriation

Description	Budget to Budget Change	19-20 Proposed	18-19 Budget	17-18 Actual	16-17 Actual	15-16 Actual
EXPENDITURES						
Salaries - Instructional	\$ 487,190	\$ 6,372,644	\$ 5,885,454	\$ 5,508,777	\$ 5,727,274	\$ 5,387,369
Salaries - Non Instructional	\$ 112,963	\$ 2,618,598	\$ 2,505,635	\$ 2,445,864	\$ 2,528,921	\$ 2,509,869
Employee Benefits	\$ 88,671	\$ 4,838,629	\$ 4,749,958	\$ 4,117,623	\$ 3,865,028	\$ 3,728,413
Equipment	\$ 40,600	\$ 210,600	\$ 170,000	\$ 163,530	\$ 24,804	\$ 26,585
Contractual	\$ 84,512	\$ 2,066,787	\$ 1,982,275	\$ 1,399,112	\$ 1,344,104	\$ 1,270,983
Judgements and Claims	\$ (3,000,000)	\$ -	\$ 3,000,000	\$ 328,358	\$ 1,579,050	\$ 115,931
Material & Supplies	\$ 380	\$ 523,680	\$ 523,300	\$ 303,848	\$ 318,475	\$ 306,576
Textbooks & Software	\$ -	\$ 75,900	\$ 75,900	\$ 69,531	\$ 43,723	\$ 60,872
Tuition - High School	\$ (131,244)	\$ 2,668,800	\$ 2,800,044	\$ 2,219,946	\$ 2,674,482	\$ 2,485,762
Tuition Special Ed	\$ (188,090)	\$ 3,414,043	\$ 3,602,133	\$ 2,095,639	\$ 3,377,161	\$ 3,210,374
BOCES Services	\$ 218,361	\$ 2,085,676	\$ 1,867,315	\$ 1,946,951	\$ 1,726,049	\$ 1,528,834
Debt Service - Principal & Interest*	\$ (231,103)	\$ 1,282,973	\$ 1,514,076	\$ 2,336,105	\$ 1,687,600	\$ 2,019,400
Transfer to Other Funds	\$ -	\$ 155,000	\$ 155,000	\$ 243,156	\$ 504,933	\$ 728,167
Expenditure Sub Total	\$ (2,517,760)	\$ 26,313,330	\$ 28,831,090	\$ 23,178,444	\$ 25,401,608	\$ 23,379,135
BOCES - Incarcerated Youth	\$ (200,000)	\$ 2,000,000	\$ 2,200,000	\$ 1,738,000	\$ 1,930,500	\$ 1,931,795
TOTAL EXPENDITURES	\$ (2,717,760) -9.60%	\$ 28,313,330	\$ 31,031,090	\$ 24,916,444	\$ 27,332,108	\$ 25,310,930
OTHER APPROPRIATIONS **		2,500,000	-	3,000,000	3,000,000	3,000,000
TOTAL AMOUNT AUTHORIZED	\$ (217,760) -0.70%	\$ 30,813,330	\$ 31,031,090	\$ 27,916,444	\$ 30,332,108	\$ 28,310,930

****NOTE:** In addition to the expenditures reported in the table above, the District appropriated \$3,000,000 to the Tax Certiorari Reserve for fiscal year 2019-20 and \$3,000,000 for 2015-16, 2016-17, 2017-18, 2018-19, 2019-20. In prior years this was reflected in the Judgement & Claims line. Commencing with the 2019-20 budget, the \$3,000,000 is budgeted in the "Other Appropriations" Line to be in conformity with NY State guidelines and SBM-1 Form. The amount in 2019-20 will be appropriated between Tax Certiorari Reserves, the TRS reserve and towards the early extinguishment of debt.

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

BOCES Detail

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change
1010.4900-01-70	Superintendent evaluation tool	\$ 2,550	\$ 2,500	\$ 50	2.00%
1040.4900-01-70	Board Docs	\$ 14,785	\$ 14,250	\$ 535	3.75%
1060.4900-01-70	Election management system	\$ 6,528	\$ 6,400	\$ 128	2.00%
1310.4900-01-70	GASB 45,state aid plng,new financial program	\$ 83,160	\$ 8,000	\$ 75,160	939.50%
1430.4900-01-70	Human resource services	\$ 14,790	\$ 14,500	\$ 290	2.00%
1480-4900-01-70	Public Information Service	\$ 24,500	\$ 24,000	\$ 500	2.08%
1620.4937-01-76	School safety and energy services	\$ 21,420	\$ 21,000	\$ 420	2.00%
1680.4900-01-70	Administrative technology	\$ 174,135	\$ 170,721	\$ 3,414	2.00%
1981.4900-01-70	BOCES Administrative charges	\$ 54,096	\$ 45,278	\$ 8,818	19.48%
1981.4963-01-70	BOCES Capital charges	\$ 13,569	\$ 12,952	\$ 617	4.76%
2020.4900-01-68	Test scoring	\$ 7,140	\$ 7,000	\$ 140	2.00%
2070.4900-01-68	Professional development	\$ 193,870	\$ 193,870	\$ -	0.00%
2250.4900-01-70	Special Education programs	\$ 715,000	\$ 610,000	\$ 105,000	17.21%
2820-4900-01-70	Psychological Services	\$ 41,000	\$ 36,000		
2610.4900-01-39	Library database service	\$ 12,750	\$ 12,500	\$ 250	2.00%
2630.4900-01-70	Instructional technology	\$ 550,833	\$ 535,844	\$ 14,989	2.80%
2855.4900-01-60	Athletics fees	\$ 12,750	\$ 12,500	\$ 250	2.00%
5510.4900-01-70	Bus maintenance, inspections and repairs	\$ 142,800	\$ 140,000	\$ 2,800	2.00%
	BOCES Exp Subtotal	\$ 2,085,676	\$ 1,867,315	\$ 218,361	11.69%
2110.4901-01-70	Incarcerated Youth program	\$ 2,000,000	\$ 2,200,000	\$ (200,000)	-9.09%
	Total BOCES Exp	\$ 4,085,676	\$ 4,067,315	\$ 18,361	0.45%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2019-2020

Enrollment

District-wide enrollment in grades Pre-K through 12 is expected to remain steady from 2018-2019 to 2019-2020. Our graduating class of 30 is expected to be offset by an incoming class of 31. For grades Pre-K through 8, enrollment will increase by 1 student and students moving into high school will decrease by 5. Private placements are expected to remain steady with no change.

	<u>2018-2019 Estimate</u>	<u>2018-2019 Actual**</u>	<u>2019-2020 Estimate</u>	<u>Change</u>
Estimated student enrollment Pre-K through 8	318	327	322	4
Estimated student enrollment 9 through 12	129	130	133	4
Estimated out of district student enrollment	21	25	27	6
Total estimated student enrollment	468	482	482	14

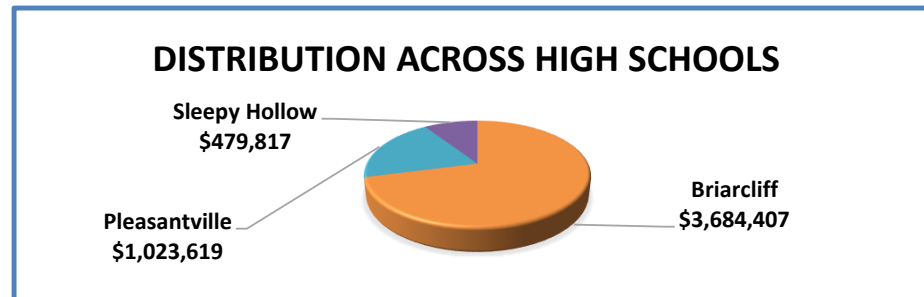
**2018-2019 Actual is as of BEDS day; enrollments fluctuate throughout the year. The 2019-2020 estimate considers current enrollment as the basis of the estimate, and our current enrollment includes 5 more students than BEDS day enrollment.

High School Tuition

High school enrollment for 2019-2020 is projected to be at 124 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 2019-2020 budget are estimates, because final financial information for the 2018-2019 school year is not yet known. Rates have been projected to increase approximately 2% for the 2019-2020 school year.

	<u>2018-2019 Estimated Rates</u>		<u>2019-2020 Projected Rates</u>	
	<u>Regular Education Rate</u>	<u>Special Education Rate</u>	<u>Regular Education Rate</u>	<u>Special Education Rate</u>
Pleasantville	\$ 18,837	\$ 63,095	\$ 19,214	\$ 64,357
Briarcliff	\$ 28,473	\$ 97,043	\$ 29,043	\$ 98,984
Tarrytown	\$ 20,202	\$ 48,555	\$ 20,606	\$ 48,555



POCANTICO HILLS CENTRAL SCHOOL DISTRICT

STAFFING FTE BUDGET 2019/20

	Budget 2019-20	Budget 2018-19	Budget 2017-18	Budget 2016-17
Administration	6.00	6.00	6.00	4.33
Clerical	9.00	9.00	8.00	8.00
Custodial/Bus Drivers	15.46	15.46	15.46	17.63
Teachers	41.70	39.70	37.20	37.50
Teaching Assistants	12.00	12.00	10.00	11.00
Teacher Aides	3.00	3.00	2.80	4.00
Monitors	5.75	5.75	5.77	7.56
After Care	2.76	2.76	2.76	1.00
Pool	-	-	-	3.00
Camp	2.00	2.00	2.00	2.00
	<hr/> 97.67	<hr/> 95.67	<hr/> 89.99	<hr/> 96.02
Change	2.00	5.68	(6.03)	
Change %	2.09%	6.31%	-6.28%	

POCANTICO HILLS CENTRAL SCHOOL DISTRICT
FUND BALANCE ANALYSIS
BUDGET 2019/20

	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	\$ 14,975,026	\$ 12,064,176	\$ 10,640,258	\$ 6,621,946
Retirement Contribution	\$ 319,388	\$ 200,000	\$ -	\$ -
Employee Benefit Accrued Liability ("EBALR")	\$ 197,916	\$ 220,000	\$ -	\$ -
Capital	\$ 2,249,582	\$ 100,000	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ 4,700	\$ 198,612
ASSIGNED				
Designated for Subsequent Year's Expenditures		\$ 380,000	\$ 450,000	\$ 490,000
General Support	\$ 32,734	\$ 106,795	\$ 63,606	\$ 134,664
Instruction	\$ 47,390	\$ 28,718	\$ 28,114	\$ 24,763
Pupil Transportation	\$ 1,680	\$ 68	\$ 884	\$ -
Community Service	\$ 7,037	\$ 3,153	\$ 5,504	\$ 10,983
Employee Benefits	\$ 1,450	\$ -	\$ -	\$ -
UNASSIGNED	\$ 1,223,569	\$ 1,203,548	\$ 1,191,894	\$ 1,197,354
TOTAL FUND BALANCE	\$ 19,055,772	\$ 14,306,458	\$ 12,384,960	\$ 8,678,322

Pocantico Hills Central School District

STATUS OF OUTSTANDING BOND ISSUES

Original Amount:	\$1,991,596		\$17,030,000		\$500,000	
Dated Date:	10/01/09		06/22/10		02/23/12	
Purpose:	Tax Certiorari		Reconstruction		Reconstruction	
Last Maturity:	06/15/29		06/15/30		06/15/27	
Call Option:	June 15, 2019		June 15, 2020		June 15, 2020	
Interest Rate/ Instrument:	3.6949% - SB		3.7089% - SB		2.7449% - SB	
Callable Amount on Call Date:	<u>\$1,175,000</u>		<u>\$9,685,000</u>		<u>\$260,000</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
Fiscal Year Ending June 30:						
2019	\$ 90,000	\$ 47,813	\$ 810,000	\$ 429,013	\$ 30,000	\$ 9,100
2020	C 95,000	44,663	<u>835,000</u>	404,713	<u>35,000</u>	8,260
2021	C 100,000	41,338	C 860,000	377,575	C 35,000	7,280
2022	C 105,000	37,838	C 890,000	348,550	C 35,000	6,300
2023	C 110,000	34,163	C 920,000	317,400	C 40,000	5,320
2024	C 115,000	30,313	C 960,000	280,600	C 40,000	4,200
2025	C 120,000	26,000	C 995,000	242,200	C 40,000	3,080
2026	C 125,000	21,200	C 980,000	202,400	C 40,000	1,960
2027	C 130,000	16,200	C 960,000	163,200	C 30,000	840
2028	C 135,000	11,000	C 1,000,000	124,800		
2029	C 140,000	5,600	C 1,040,000	84,800		
2030			C 1,080,000	43,200		
Totals	<u>\$ 1,265,000</u>	<u>\$ 316,125</u>	<u>\$ 11,330,000</u>	<u>\$ 3,018,451</u>	<u>\$ 325,000</u>	<u>\$ 46,340</u>

Note: **C** = Callable

Inc
Updated: 2/20/19
Printed: 3/12/2019

Bernard P. Donegan, Inc.

Status of Outstanding Bonds
SOBs

Pocantico Hills Central School District

Draft Budget Report Fiscal Year 2019-2020 Fund: A - General Fund

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted 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	\$ 6,000	\$ 6,000	\$ -	0.00%
	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	\$ 12,900	\$ -	0.00%
	Increase includes correction to dollar amount for Westchester Putnam SBA dues				
1010.4010-01-70	Travel/Conferences	\$ 800	\$ 800	\$ -	0.00%
1010.4500-01-70	Materials & Supplies	\$ 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	\$ 2,550	\$ 2,500	\$ 50	2.00%
	Superintendent's evaluation tool				
1010 Function Subtotal		\$ 26,250	\$ 26,200	\$ 50	0.19%

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	\$ 14,350	\$ 14,133	\$ 217	1.54%
	Stipend for district clerk duties				
1040.4010-01-70	Travel/Conferences	\$ 100	\$ 100	\$ -	0.00%
1040.4012-01-70	Advertising	\$ 8,000	\$ 8,000	\$ -	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	\$ 14,785	\$ 14,250	\$ 535	3.75%
	Board Docs software and district clerk trainings				
1040 Function Subtotal		\$ 37,235	\$ 36,483	\$ 752	2.06%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted 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	\$ 2,500	\$ 2,500	\$ -	0.00%
1060.4000-01-70	Contracted Services	\$ 6,800	\$ 6,800	\$ -	0.00%
	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	\$ -	0.00%
	Voting ballots and food for election inspectors - includes funds for a bond vote				
1060.4900-01-70	BOCES Services	\$ 6,528	\$ 6,400	\$ 128	2.00%
	Rental of voting machines - includes funds for a bond vote				
1060 Function Subtotal		\$ 17,728	\$ 17,600	\$ 128	0.73%

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	\$ 246,500	\$ 236,500	\$ 10,000	4.23%
1240.1600-01-70	Noninstructional Salaries	\$ 88,774	\$ 87,482	\$ 1,292	1.48%
1240.4003-01-70	Memberships/Subscriptions	\$ 4,950	\$ 4,950	\$ -	0.00%
1240.4010-01-70	Travel/Conferences	\$ 3,500	\$ 3,500	\$ -	0.00%
1240.4500-01-71	Materials & Supplies	\$ 4,200	\$ 4,200	\$ -	0.00%
1240 Function Subtotal		\$ 347,924	\$ 336,632	\$ 11,292	3.35%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted 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. 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	\$ 142,100	\$ -	0.00%
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 Salary is \$180,000					
1310.1600-01-70	Noninstructional Salaries	\$ 193,941	\$ 193,455	\$ 486	0.25%
1310.1610-01-70	Overtime	\$ 2,500	\$ 2,500	\$ -	0.00%
1310.1620-01-70	Temporary/Hourly	\$ 21,000	\$ 20,400	\$ 600	2.94%
Hourly employees					
1310.4000-01-70	Contracted Services	\$ 37,000	\$ 37,000	\$ -	0.00%
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	\$ -	0.00%
1310.4010-01-70	Travel/Conferences	\$ 6,000	\$ 7,000	\$ (1,000)	-14.29%
1310.4500-01-70	Materials & Supplies	\$ 5,000	\$ 5,000	\$ -	0.00%
1310.4900-01-70	BOCES Services	\$ 83,160	\$ 8,000	\$ 75,160	939.50%
GASB 75 valuation and State Aid Planning service, new financial mgmt program					
1310 Function Subtotal		\$ 492,951	\$ 417,705	\$ 75,246	18.01%

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	\$ 50,000	\$ -	0.00%
Claims auditor & external auditors, both of which are required by law - and the cost for an internal audit, which is not mandatory					
1320 Function Subtotal		\$ 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	\$ 32,120	\$ 31,621	\$ 499	1.58%
1325.4010.01-70	Travel/Conferences	\$ 500	\$ 500	\$ -	0.00%
1325 Function Subtotal		\$ 32,620	\$ 32,121	\$ 499	1.55%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted 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	\$ 10,000	\$ 10,000	\$ -	0.00%
	Bond counsel services				
1420.4001-01-70	Legal Retainer	\$ 50,000	\$ 40,000	\$ 10,000	25.00%
	Retainer was increased in consideration of new administration				
1420.4002-01-70	Tax Certiorari Legal Fees	\$ 200,000	\$ 195,000	\$ 5,000	2.56%
1420 Function Subtotal		\$ 260,000	\$ 245,000	\$ 15,000	6.12%

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	\$ 53,300	\$ 52,500	\$ 800	1.52%
1430.4004-01-70	Contracted Services	\$ 8,000	\$ 8,000	\$ -	0.00%
	Fingerprinting and training services				
1430.4010-01-70	Travel/Conferences	\$ 500	\$ 500	\$ -	0.00%
1430.4500-01-70	Materials & Supplies	\$ 1,000	\$ 1,000	\$ -	0.00%
1430.4900-01-70	BOCES Services	\$ 14,790	\$ 14,500	\$ 290	2.00%
	Regional certification, recruitment, and the employee assistance program				
1430 Function Subtotal		\$ 77,590	\$ 76,500	\$ 1,090	1.42%

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	\$ 12,612	\$ 11,665	\$ 947	8.12%
	Some of these services are now being contracted through BOCES				
1480.4000-01-70	Contracted Services	\$ 13,000	\$ 12,000	\$ 1,000	8.33%
	Printing services for public information publications				
1480.4900-01-70	Contracted Services	\$ 24,500	\$ 24,000	\$ 500	
	Public relations services				
1480 Function Subtotal		\$ 50,112	\$ 47,665	\$ 2,447	5.13%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted 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	\$ 356,639	\$ 341,730	\$ 14,909	4.36%
1620.1610-01-70	Overtime	\$ 35,000	\$ 35,000	\$ -	0.00%
Full time employees covering special events and absences of other staff					
1620.1620-01-70	Temporary/Hourly	\$ 40,000	\$ 36,000	\$ 4,000	11.11%
Summer hours for temporary staff to prepare building for school year and hourly workers					
1620.2000-01-76	Equipment	\$ 6,000	\$ 6,000	\$ -	0.00%
Replacement radios for communication					
1620.4000-01-76	Contracted Services	\$ 28,000	\$ 23,000	\$ 5,000	21.74%
Service contracts for alarm monitoring and telephone system as well as various mandated inspections					
1620.4001-01-70	Personal Services	\$ 10,000	\$ 10,000	\$ -	0.00%
Per CSEA contract, replacement work boots and uniforms for maintenance staff					
1620.4003-01-76	Memberships/Subscriptions	\$ 600	\$ 600	\$ -	0.00%
1620.4008-01-76	Equipment Repairs & Maintenance	\$ 34,000	\$ 34,000	\$ -	0.00%
1620.4010-01-76	Travel/Conferences	\$ 1,500	\$ 1,500	\$ -	0.00%
1620.4025-01-76	Security Services	\$ 88,128	\$ 86,400	\$ 1,728	2.00%
1620.4032-01-76	Cartage	\$ 10,000	\$ 10,000	\$ -	0.00%
1620.4035-01-76	Extermination Services	\$ 500	\$ 500	\$ -	0.00%
1620.4045-01-76	Water Service	\$ 8,000	\$ 8,000	\$ -	0.00%
1620.4046-01-76	Fuels	\$ 166,900	\$ 166,900	\$ -	0.00%
1620.4047-01-76	Electricity	\$ 126,575	\$ 126,575	\$ -	0.00%
1620.4048-01-76	Telephone Services	\$ 3,750	\$ 3,750	\$ -	0.00%
1620.4500-01-76	Materials & Supplies	\$ 46,000	\$ 45,000	\$ 1,000	2.22%
1620.4937-01-76	BOCES Services	\$ 21,420	\$ 21,000	\$ 420	2.00%
School safety services					
1620 Function Subtotal		\$ 983,012	\$ 955,955	\$ 27,057	2.83%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted 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	\$ 17,763	\$ 17,763	\$ -	0.00%
The salary for the assistant superintendent is split across 3 budget lines: .8 in code 1310 / .1 in code 1621 / .1 in code 5510					
1621.1600-01-70	Noninstructional Salaries	\$ 153,755	\$ 140,500	\$ 13,255	9.43%
1621.1610-01-70	Overtime	\$ 10,300	\$ 10,300	\$ -	0.00%
Includes snow and ice removal					
1621.2000-01-77	Equipment	\$ 5,000	\$ 5,000	\$ -	0.00%
Replacement maintenance equipment					
1621.4000-01-77	Contracted Services	\$ 33,000	\$ 32,500	\$ 500	1.54%
Various inspections and services for compliance purposes					
1621.4008-01-77	Equipment Repairs & Maintenance	\$ 3,000	\$ 3,000	\$ -	0.00%
1621.4026-01-77	Architectural/Engineering Services	\$ 25,000	\$ 15,000	\$ 10,000	66.67%
1621.4027-01-77	Tree Services	\$ 10,000	\$ 10,000	\$ -	0.00%
1621.4037-01-77	Building Repair	\$ 155,000	\$ 100,000	\$ 55,000	55.00%
Elevator repairs, gym door repairs and other building repairs - increase for some items on 5 Year Plan					
1621.4500-01-77	Materials & Supplies	\$ 45,000	\$ 42,000	\$ 3,000	7.14%
1621 Function Subtotal		\$ 457,818	\$ 376,063	\$ 81,755	21.74%

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	\$ 16,500	\$ -	0.00%
District-wide copiers/printers					
1670.4002-01-70	Postage	\$ 21,000	\$ 21,000	\$ -	0.00%
District-wide postage costs					
1670 Function Subtotal		\$ 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	\$ 174,135	\$ 170,721	\$ 3,414	2.00%
Administrative technology expenses					
1680 Function Subtotal		\$ 174,135	\$ 170,721	\$ 3,414	2.00%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted 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	\$ 47,000	\$ 45,600	\$ 1,400	3.07%
1910.4023-01-70	Student Accident Insurance	\$ 2,800	\$ 2,500	\$ 300	12.00%
1910 Function Subtotal		\$ 49,800	\$ 48,100	\$ 1,700	3.53%

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	\$ 4,300	\$ -	0.00%
1920 Function Subtotal		\$ 4,300	\$ 4,300	\$ -	0.00%

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)	
1930 Function Subtotal		\$ -	\$ 3,000,000	\$ (3,000,000)	

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	\$ 35,700	\$ -	0.00%
1950 Function Subtotal		\$ 35,700	\$ 35,700	\$ -	0.00%

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	\$ -	\$ -	\$ -	
1964 Function Subtotal		\$ -	\$ -	\$ -	

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change
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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 Charges	\$ 54,096	\$ 45,278	\$ 8,818	19.48%
1981.4963-01-70	BOCES - Capital Charges	\$ 13,569	\$ 12,952	\$ 617	4.76%
1989 Function Subtotal		\$ 67,665	\$ 58,230	\$ 9,435	16.20%

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*	\$ 290,378	\$ 287,150	\$ 3,228	1.12%
	Salaries for principal, and .75 of director of curriculum, technology and CIO / * Total Principal Salary is \$152,250 - Total Director of Curriculum Salary is \$158,482				
2020.1600-01-70	Noninstructional Salaries	\$ 17,500	\$ 17,750	\$ (250)	-1.41%
	.25 of the assistant to principal				
2020.4003-01-68	Memberships/Subscriptions	\$ 5,835	\$ 5,835	\$ -	0.00%
2020.4010-01-68	Travel/Conferences	\$ 2,500	\$ 2,500	\$ -	0.00%
2020.4500-01-68	Materials & Supplies	\$ 3,000	\$ 3,000	\$ -	0.00%
2020.4900-01-68	BOCES Services	\$ 7,140	\$ 7,000	\$ 140	2.00%
	Test scoring				
2020 Function Subtotal		\$ 326,353	\$ 323,235	\$ 3,118	0.96%

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	\$ 36,100	\$ 55,500	\$ (19,400)	-34.95%
	Professional development for middle school curriculum, emotional intelligence and Project Adventure				
2070.4900-01-68	BOCES Services	\$ 193,870	\$ 193,870	\$ -	0.00%
	Professional development for literacy, math, and world language as well as various BOCES trainings				
2070 Function Subtotal		\$ 229,970	\$ 249,370	\$ (19,400)	-7.78%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change
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	\$ 246,823	\$ 231,000	\$ 15,823	6.85%
2110.1200-01-70	Teacher Salaries K-6	\$ 2,070,141	\$ 2,059,400	\$ 10,741	0.52%
Includes 5. Reading Specialist and .8 Math Specialist					
2110.1200-01-7S	Teacher Stipends K-6	\$ 210,500	\$ 205,930	\$ 4,570	
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	\$ 1,264,089	\$ 1,209,600	\$ 54,489	4.50%
2110.1300-01-7S	Teacher Stipends 7-8	\$ 9,000	\$ 8,500	\$ 500	
Salary line includes .2 Math Specialist					
2110.1330-01-70	Teaching Assistant Salaries	\$ 244,821	\$ 243,100	\$ 1,721	0.71%
2110.1400-01-70	Substitute Teachers	\$ 80,000	\$ 75,000	\$ 5,000	6.67%
2110.1600-01-70	Instructional Clerical Staff	\$ 94,148	\$ 95,250	\$ (1,102)	-1.16%
2110.1640-01-70	School Monitors	\$ 51,000	\$ 50,000	\$ 1,000	2.00%
2110.2000-01-70	Equipment	\$ 3,000	\$ 3,000	\$ -	0.00%
Replacement equipment to support program					
2110.4000-01-70	Contracted Services	\$ 40,500	\$ 39,400	\$ 1,100	2.79%
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	\$ -	0.00%
2110.4003-01-70	Memberships/Subscriptions	\$ 7,100	\$ 7,100	\$ -	0.00%
2110.4010-01-70	Travel/Conferences	\$ 5,000	\$ 6,000	\$ (1,000)	-16.67%
2110.4016-01-70	Field Trips	\$ 50,000	\$ 50,000	\$ -	0.00%
Includes 8th grade trip and various trips across all grades					
2110.4500-01-70	Materials & Supplies	\$ 112,530	\$ 103,900	\$ 8,630	8.31%
2110.4550-01-70	Classroom Furnishings	\$ 50,000	\$ 50,000	\$ -	0.00%
2110.4700-01-70	High School - General Ed Tuition	\$ 2,668,800	\$ 2,800,044	\$ (131,244)	-4.69%
2110.4800-01-66	Textbooks	\$ 62,600	\$ 62,600	\$ -	0.00%
2110.4901-01-70	BOCES Services	\$ 2,000,000	\$ 2,200,000	\$ (200,000)	-9.09%
Incarcerated Youth Program allocation					
2110 Function Subtotal		\$ 9,280,052	\$ 9,509,824	\$ (229,772)	-2.42%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change
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	\$ 184,821	\$ 193,100	\$ (8,279)	-4.29%
	Includes offset in part by reduction of adjustment for IDEA funding				
2250.1500-01-70	Instructional Salaries	\$ 964,927	\$ 569,101	\$ 395,826	69.55%
	Includes .5 Reading Specialist, .4 School Counselor and shift of Marples and Suarez to appropriate SE code				
2250.1600-01-70	Clerical Staff Salaries	\$ 58,963	\$ 57,800	\$ 1,163	2.01%
2250.1640-01-70	Teacher Aide Salaries	\$ 87,840	\$ 65,300	\$ 22,540	34.52%
	Increase of 1.5 1:1 health aide per student IEPs				
2250.2000-01-70	Equipment	\$ 21,600	\$ 5,000	\$ 16,600	332.00%
	Personal equipment needed per student IEPs				
2250.4000-01-52	Contracted Services	\$ 185,000	\$ 181,000	\$ 4,000	2.21%
	Professional services needed per student IEPs				
2250.4003-01-70	Memberships/Subscriptions	\$ 750	\$ 750	\$ -	0.00%
2250.4010-01-70	Travel/Conferences	\$ 24,899	\$ 12,000	\$ 12,899	107.49%
2250.4500-01-70	Materials & Supplies	\$ 50,900	\$ 54,400	\$ (3,500)	-6.43%
2250.4700-01-70	Tuition (Special Schools 1-8)	\$ 845,000	\$ 967,046	\$ (122,046)	-12.62%
	Anticipated placements of students into special education programs that are not run by BOCES				
2250.4701-01-70	Tuition (Special Ed High School)	\$ 2,519,043	\$ 2,600,087	\$ (81,044)	-3.12%
2250.4705-01-70	Tuition - Summer Special Ed	\$ 50,000	\$ 35,000	\$ 15,000	42.86%
2250.4900-01-70	BOCES Services	\$ 715,000	\$ 610,000	\$ 105,000	17.21%
	Educational programming for students with disabilities, as required per student IEPs				
2250 Function Subtotal		\$ 5,708,743	\$ 5,350,584	\$ 358,159	6.69%

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	\$ 115,884	\$ 110,347	\$ 5,537	5.02%
2610.1600-01-70	Library Aide Salary	\$ 13,882	\$ 14,695	\$ (813)	-5.53%
2610.4000-01-39	Contracted Services	\$ 4,000	\$ 4,000	\$ -	0.00%
2610.4003-01-39	Memberships/Subscriptions	\$ 150	\$ 150	\$ -	0.00%
2610.4500-01-39	Materials & Supplies	\$ 2,000	\$ 2,000	\$ -	0.00%
2610.4554-01-39	Library Books	\$ 10,000	\$ 10,000	\$ -	0.00%
2610.4556-01-39	Magazines and Journals	\$ 1,000	\$ 1,000	\$ -	0.00%
2610.4600-01-39	Library Software	\$ 1,500	\$ 1,500	\$ -	0.00%
2610.4900-01-39	BOCES Services	\$ 12,750	\$ 12,500	\$ 250	2.00%
	Library database service				
2610 Function Subtotal		\$ 161,166	\$ 156,192	\$ 4,974	3.18%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change
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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	\$ 12,750	\$ 12,500	\$ 250	2.00%
2630.4600-01-70	State Aided Computer Software	\$ 11,800	\$ 11,800	\$ -	0.00%
2630.4900-01-70	BOCES Services	\$ 550,833	\$ 535,844	\$ 14,989	2.80%
	Instructional technology				
2630 Function Subtotal		\$ 575,383	\$ 560,144	\$ 15,239	2.72%

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	\$ 185,225	\$ 178,600	\$ 6,625	3.71%
	Includes .6 school counselor				
2810.4000-01-40	Contracted Services	\$ 4,000	\$ 4,000	\$ -	0.00%
	Innovation and design consultant/guest speaker				
2810.4003-01-70	Memberships/Subscriptions	\$ 500	\$ 50	\$ 450	900.00%
2810.4500-01-40	Materials & Supplies	\$ 4,500	\$ 4,500	\$ -	0.00%
2810 Function Subtotal		\$ 194,225	\$ 187,150	\$ 7,075	3.78%

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	\$ 80,492	\$ 78,130	\$ 2,362	3.02%
2815.2000-01-37	Equipment	\$ 2,000	\$ 2,000	\$ -	0.00%
	Replacement AED				
2815.4000-01-37	Contracted Services	\$ 15,600	\$ 15,600	\$ -	0.00%
	School physician and audiometer calibration				
2815.4003-01-37	Memberships/Subscriptions	\$ 160	\$ 75	\$ 85	113.33%
2815.4010-01-37	Travel/Conferences	\$ 900	\$ 750	\$ 150	20.00%
2815.4011-01-70	Health Services - Other Districts	\$ 25,000	\$ 25,000	\$ -	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	\$ 5,500	\$ -	0.00%
2815 Function Subtotal		\$ 129,652	\$ 127,055	\$ 2,597	2.04%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change
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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	\$ -	\$ -	\$ -	
	These services are being covered by a consultant through BOCES				
2820.4500-01-38	Materials & Supplies	\$ 4,500	\$ 4,500	\$ -	0.00%
	Student tests				
2820.4900-01-70	BOCES Services	\$ 41,000	\$ 36,000	\$ 5,000	
	Psychologist services				
2820 Function Subtotal		\$ 45,500	\$ 40,500	\$ 5,000	12.35%

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	\$ 45,160	\$ 44,500	\$ 660	1.48%
2855.4000-01-70	Contracted Services	\$ 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	\$ -	0.00%
2855.4500-01-60	Materials & Supplies	\$ 5,900	\$ 5,900	\$ -	0.00%
2855.4900-01-60	BOCES Services	\$ 12,750	\$ 12,500	\$ 250	2.00%
2855 Function Subtotal		\$ 69,010	\$ 68,100	\$ 910	1.34%

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change
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	\$ 17,763	\$ -	0.00%
The salary for the assistant superintendent is split across 3 budget lines: .8 in code 1310 / .1 in code 1621 / .1 in code 5510					
5510.1600-01-70	Noninstructional Salaries	\$ 625,236	\$ 628,927	\$ (3,691)	-0.59%
5510.1610-01-70	Overtime	\$ 81,000	\$ 81,000	\$ -	0.00%
Full time employees covering special events and absences of other staff					
5510.1620-01-70	Temporary/Part Time wages	\$ 70,000	\$ 70,000	\$ -	0.00%
Hourly bus drivers - increase reflects additional runs to private schools, etc.					
5510.1650-01-70	Bus Monitors	\$ 117,897	\$ 117,897	\$ -	0.00%
5510.2100-01-70	Equipment - Bus Purchase	\$ 170,000	\$ 146,000	\$ 24,000	16.44%
For the purchase of one 66 passenger school bus - normal fleet replacement schedule. Plus one truck to support transportation and buildings & grounds					
5510.4000-01-70	Contracted Services	\$ 21,500	\$ 21,500	\$ -	0.00%
Transfinder routing software, Article 19-A compliance consultants, EZPass					
5510.4002-01-70	Insurance	\$ 35,000	\$ 34,400	\$ 600	1.74%
5510.4003-01-70	Memberships/Subscriptions	\$ 200	\$ 200	\$ -	0.00%
5510.4008-01-70	Equipment Repairs	\$ 30,000	\$ 30,000	\$ -	0.00%
5510.4500-01-70	Materials & Supplies	\$ 2,000	\$ 2,000	\$ -	0.00%
5510.4550-01-70	Gasoline/Diesel Fuel	\$ 112,000	\$ 112,000	\$ -	0.00%
5510.4551-01-70	Automotive Parts	\$ 1,000	\$ 1,000	\$ -	0.00%
5510.4900-01-70	BOCES Services	\$ 142,800	\$ 140,000	\$ 2,800	2.00%
5540.4000-01-70	Contracted Services	\$ -	\$ -	\$ -	-
5510 Function Subtotal		\$ 1,426,396	\$ 1,402,687	\$ 23,709	1.69%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change
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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	\$ -	\$ -	\$ -	#DIV/0!
7140.2000-01-70	Equipment	\$ 3,000	\$ 3,000	\$ -	0.00%
7140.4000-01-70	Contracted Services	\$ 23,000	\$ 23,000	\$ -	0.00%
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	\$ 180,000.00	\$ -	
Pool staffing and management services					
7140.4500-01-70	Materials & Supplies	\$ 20,000	\$ 20,000	\$ -	0.00%
7140.4501-01-70	Swim Team Supplies	\$ 3,000	\$ 3,000	\$ -	0.00%
7140 Function Subtotal		\$ 229,000	\$ 229,000	\$ -	0.00%

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	\$ 36,750	\$ 35,000	\$ 1,750	5.00%
7141.1600-01-70	Staff Salaries	\$ 223,750	\$ 190,000	\$ 33,750	17.76%
7141.1630-01-70	Transportation Salaries	\$ 17,000	\$ 18,000	\$ (1,000)	-5.56%
7141.4000-01-70	Contracted Services	\$ 10,000	\$ 10,000	\$ -	0.00%
Contracted service providers and cost of annual permit to operate camp					
7141.4400-01-70	Contracted Services	\$ 63,640	\$ 63,640.00	\$ -	
Camp lifeguard staffing and management services					
7141.4016-01-70	Field Trips	\$ 17,500	\$ 20,000	\$ (2,500)	-12.50%
7141.4025-01-70	Security Services	\$ 11,200	\$ 12,000	\$ (800)	-6.67%
7141.4500-01-70	Materials & Supplies	\$ 14,000	\$ 23,000	\$ (9,000)	-39.13%
7141 Function Subtotal		\$ 393,840	\$ 371,640	\$ 22,200	5.97%

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

7142 Aftercare Program

7142.1500-01-70	Staff Salaries	\$ 63,100	\$ 62,100	\$ 1,000	1.61%
Includes director, assistant director and aides to ensure adequate ratio of adults to children					
7142.4500-01-70	Materials & Supplies	\$ 2,000	\$ 2,000	\$ -	0.00%
7142 Function Subtotal		\$ 65,100	\$ 64,100	\$ 1,000	1.56%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted Budget	Dollar Change	Percent Change
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	\$ 416,890	\$ 452,190	\$ (35,300)	-7.81%
9010 Function Subtotal		\$ 416,890	\$ 452,190	\$ (35,300)	-7.81%
9020 Teachers' Retirement					
9020.8000-01-70	Teacher Retirement	\$ 561,360	\$ 670,387	\$ (109,027)	-16.26%
9020 Function Subtotal		\$ 561,360	\$ 670,387	\$ (109,027)	-16.26%
9030 Social Security					
9030.8000-01-70	Social Security	\$ 692,609	\$ 642,477	\$ 50,132	7.80%
9030 Function Subtotal		\$ 692,609	\$ 642,477	\$ 50,132	7.80%
9040 Workers' Compensation					
9040.8000-01-70	Workers' Comp Administration	\$ 75,500	\$ 75,500	\$ -	0.00%
9040 Function Subtotal		\$ 75,500	\$ 75,500	\$ -	0.00%
9045 Life Insurance					
9045.8000-01-70	Life Insurance	\$ 11,000	\$ 11,000	\$ -	0.00%
9045 Function Subtotal		\$ 11,000	\$ 11,000	\$ -	0.00%
9050 Unemployment Insurance					
9050.8000-01-70	Unemployment Insurance	\$ 10,000	\$ 10,000	\$ -	0.00%
9050 Function Subtotal		\$ 10,000	\$ 10,000	\$ -	0.00%
9060 Hospital, Medical, Dental Insurance					
9060.8000-01-70	Hospital and Medical Insurance	\$ 2,931,783	\$ 2,755,294	\$ 176,489	6.41%
9060 Function Subtotal		\$ 2,931,783	\$ 2,755,294	\$ 176,489	6.41%
9070.8000-01-70	Employees' Benefit Funds	\$ 139,485	\$ 133,110	\$ 6,375	4.79%
9070 Function Subtotal		\$ 139,485	\$ 133,110	\$ 6,375	4.79%
TOTAL EMPLOYEE BENEFITS		\$ 4,838,627	\$ 4,749,958	\$ 88,669	1.87%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2019-2020

Budget Account	Description	2019-2020 Proposed Budget	2018-2019 Adopted 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	\$ 870,000	\$ 840,000	\$ 30,000	3.57%
9711.6100-01-70	Tax Certiorari Principal	\$ -	\$ 150,000	\$ (150,000)	-100.00%
9732.6000-01-70	BAN - Bus Purchase Principal	\$ -	\$ -	\$ -	
Debt Service Principal Subtotal		\$ 870,000	\$ 990,000	\$ (120,000)	-12.12%

Debt Service Interest

9711.7000-01-70	Construction Bond Interest	\$ 412,973	\$ 438,113	\$ (25,140)	-5.74%
9711.7100-01-70	Tax Certiorari Interest	\$ -	\$ 85,963	\$ (85,963)	-100.00%
9732.7000-01-70	BAN - Bus Purchase Interest	\$ -	\$ -	\$ -	
Debt Service Interest Subtotal		\$ 412,973	\$ 524,076	\$ (111,103)	-21.20%

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	\$ 125,000	\$ 125,000	\$ -	0.00%
9901.9400-01-70	Transfer to Federal Fund	\$ 25,000	\$ 30,000	\$ (5,000)	-16.67%
9950.5000-01-70	Transfer to Capital Fund	\$ 5,000	\$ -	\$ 5,000	
Interfund Transfers Subtotal		\$ 155,000	\$ 155,000	\$ -	0.00%

Total GENERAL FUND		\$ 28,313,330	\$ 31,031,090	\$ (2,717,760)	-8.76%
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