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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

2017-2018 Draft Budget

April 4, 2017

Budget Vote - Tuesday, May 16, 2017

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Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2017-2018

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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
- Shifting from a deficit model of support to universal support 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
- Promoting efficiencies and maximizing resources

Pocantico Hills Central School District

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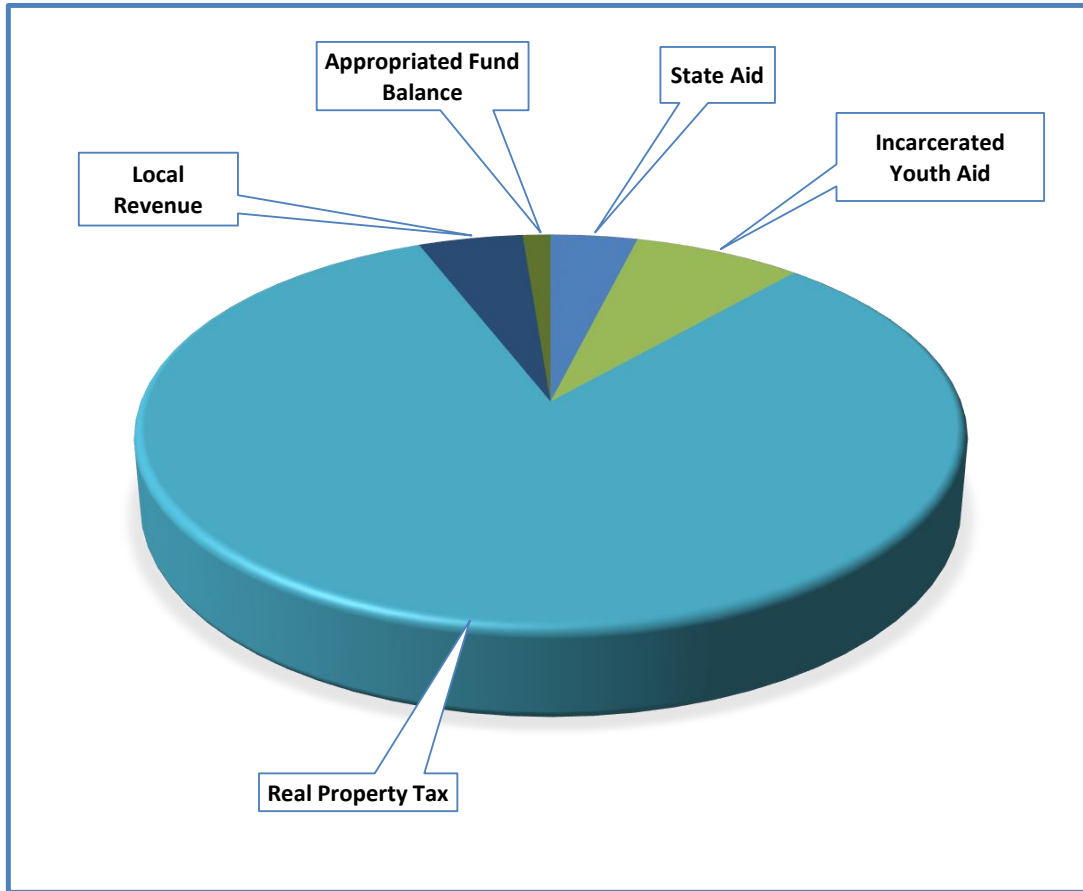
Budget At-a-Glance

2017-2018 Draft Budget	\$	30,241,640
2016-2017 Adopted Budget	\$	29,809,970
Budget-to-Budget Dollar Increase	\$	431,670
Budget-to-Budget Percent Increase		1.45%

2017-2018 Tax Levy	\$	24,934,530
2016-2017 Tax Levy	\$	24,399,058
Levy-to-Levy Dollar Increase	\$	535,472
Levy-to-Levy Percent Increase		2.19%

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Budgeted Revenue by Type



Real Property Tax	\$	24,934,530	82.45%
Incarcerated Youth Aid	\$	2,310,000	7.64%
State Aid	\$	1,188,006	3.93%
Local Revenue	\$	1,429,104	4.73%
Appropriated Fund Balance	\$	380,000	1.26%
Total Revenue	\$	30,241,640	100.00%

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Tax Levy Limit Calculation

2016-2017 Tax Levy	\$ 24,399,058
Multiply by Tax Base Growth Factor of .19%	\$ 46,358
	<u>\$ 24,445,416</u>
Add 2016-2017 PILOTs	\$ 463,314
	<u>\$ 24,908,730</u>
Subtract 2016-2017 Capital Exclusions	\$ (1,247,687)
	<u>\$ 23,661,043</u>
Multiply by Allowable Levy Growth Factor of 1.26%	\$ 298,129
	<u>\$ 23,959,172</u>
Subtract 2017-2018 PILOTs	\$ (534,546)
	<u>\$ 23,424,626</u>
Add 2017-2018 Capital Exclusions	\$ 1,515,205
Maximum Allowable Tax Levy Limit	<u>\$ 24,939,831</u>
Projected 2017-2018 Tax Levy	\$ 24,934,530
Difference between maximum allowable tax levy limit and projected levy	\$ (5,301)
Dollar Increase Over Previous Year	\$ 535,472
Percent Increase Over Previous Year	2.19%

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

*The Tax Base Growth Factor increases the allowable tax levy limit by \$46,358.

*The difference between the PILOTs from 16-17 and 17-18 results in a decrease to the allowable tax levy limit of \$71,232.

*The 1.26% multiplier for the Allowable Levy Growth Factor increases the allowable tax levy limit by \$298,129.

*The difference between the Capital Exclusions from 16-17 and 17-18 results in an increase to the allowable tax levy limit of \$267,518.

Certain capital items are excluded from the tax levy limit because they require additional funding, over and above any inflationary increase. For 17-18, the increase is due to the \$175,000 transfer to capital needed to supplement the auditorium project, and the \$120,000 purchase of a bus. This is offset somewhat by a decrease in the debt service due to be paid in 17-18.

Pocantico Hills Central School District

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Tax Projections

Projected Tax Rates						
	Tax Rate per \$1000 AV	Projection	Rate Change per \$1000 AV	Percent Change		
Town of Greenburgh*	\$ 9.16	\$ 9.35	\$ 0.19	2.11%		
Town of Mount Pleasant	\$ 618.83	\$ 615.20	\$ (3.62)	-0.59%		
*Numbers above reflect the Greenburgh revaluation assessments						

As the District's assessed valuation increases or decreases, the tax rate changes in the opposite direction. The 2016 assessed valuation, which is used to calculate the 2017-2018 tax rate, is expected to change based on the revaluation that was completed by the Town of Greenburgh. Due to this revaluation, properties in the Town of Greenburgh are now assessed at 100% of their market value, which increases the market value for the District as a whole and results in a shift of taxes from the Town of Mount Pleasant to the Town of Greenburgh. When looking at total assessment, the revaluation resulted in an increase in assessed values for Greenburgh, while Mount Pleasant experienced a decrease in assessed values. This means that Greenburgh is now responsible for 36.04% of the tax levy, as opposed to 34.08% in 2016-2017. Mount Pleasant is responsible for 63.96% of the tax levy, compared to 65.92% in 2016-2017.

Another factor is a decrease in assessed value due to the settlement of tax certiorari claims filed against the District in prior years. Tax certiorari settlements result in a decrease to the assessed value of properties, which results in a tax rate increase, which offsets the impact of the revaluation to a small degree. After taking into account the adjustments for the tax certiorari settlements, the Town of Greenburgh is responsible for 35.95% of the tax levy and the Town of Mount Pleasant is responsible for 64.05% of the tax levy.

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.

2017-2018 Projected Tax Based on Assessed Values (AV)

<u>Mt Pleasant AV</u>	<u>Mt Pleasant 16-17</u> <u>Annual Taxes</u>	<u>Mt Pleasant 17-18</u> <u>Projected Taxes</u>	<u>Mt Pleasant 17-18</u> <u>Annual Change</u>	<u>Greenburgh AV</u>	<u>Greenburgh 16-17</u> <u>Annual Taxes</u>	<u>Greenburgh 17-18</u> <u>Projected Taxes</u>	<u>Greenburgh 17-</u> <u>18 Annual</u>
\$ 3,800	\$ 2,352	\$ 2,338	\$ (14)	\$ 250,000	\$ 2,289	\$ 2,338	\$ 48
\$ 7,600	\$ 4,703	\$ 4,676	\$ (28)	\$ 500,000	\$ 4,579	\$ 4,676	\$ 97
\$ 11,400	\$ 7,055	\$ 7,013	\$ (41)	\$ 750,000	\$ 6,868	\$ 7,013	\$ 145
\$ 15,200	\$ 9,406	\$ 9,351	\$ (55)	\$ 1,000,000	\$ 9,158	\$ 9,351	\$ 193

Pocantico Hills Central School District

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Revenue Detail

Revenue Account	Description	2017-2018 Proposed Budget	2016-2017 Adopted Budget	Dollar Change	Percent Change
1001	Real Property Tax	\$ 24,934,530	\$ 24,399,673	\$ 534,857	2.19%
1081	Payment in Lieu of Taxes	\$ 534,546	\$ 463,328	\$ 71,218	15.37%
1120	Non-Property Tax Distribution	\$ 227,000	\$ 227,000	\$ -	0.00%
1310	Day School Tuition	\$ -	\$ 346,840	\$ (346,840)	-100.00%
1410	Recreation - Pool Admissions	\$ 4,000	\$ 4,000	\$ -	0.00%
1410.SL	Recreation - Swim Lessons	\$ 1,000	\$ -	\$ 1,000	
1420	After Care Program	\$ 60,000	\$ 72,310	\$ (12,310)	-17.02%
1489	Day Camp Tuition	\$ 350,000	\$ -	\$ 350,000	
2401	Interest and Earnings	\$ 15,000	\$ 20,000	\$ (5,000)	-25.00%
2401.TCB	Interest and Earnings - Tax Certiorari Reserve	\$ 30,000	\$ -	\$ 30,000	
2410	Rental of Facilities	\$ 5,000	\$ -	\$ 5,000	
2413	BOCES Rental	\$ 134,558	\$ 137,882	\$ (3,324)	-2.41%
2701	Refund of Prior Years Expense	\$ 50,000	\$ 82,000	\$ (32,000)	-39.02%
2705	Gifts and Donations	\$ -	\$ 1,500	\$ (1,500)	-100.00%
2770	Other Unclassified Revenue	\$ 18,000	\$ 18,000	\$ -	0.00%
3101	Foundation Aid	\$ 623,807	\$ 607,763	\$ 16,044	2.64%
3101.M	High Tax Aid	\$ 22,343	\$ 22,343	\$ -	0.00%
3101.TR	Transportation Aid	\$ 94,920	\$ 94,844	\$ 76	0.08%
3103	BOCES Aid	\$ 218,223	\$ 221,840	\$ (3,617)	-1.63%
3107	Universal Pre-K	\$ 43,200	\$ 43,200	\$ -	0.00%
3260	Instructional Materials Aid	\$ 33,620	\$ 35,803	\$ (2,183)	-6.10%
3289.B	Building Aid	\$ 151,893	\$ 151,893	\$ -	0.00%
3289.IY	Incarcerated Youth Aid	\$ 2,310,000	\$ 2,409,751	\$ (99,751)	-4.14%
5999	Appropriated Fund Balance	\$ 380,000	\$ 450,000	\$ (70,000)	-15.56%
	Total Revenue	\$ 30,241,640	\$ 29,809,970	\$ 431,670	1.45%

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

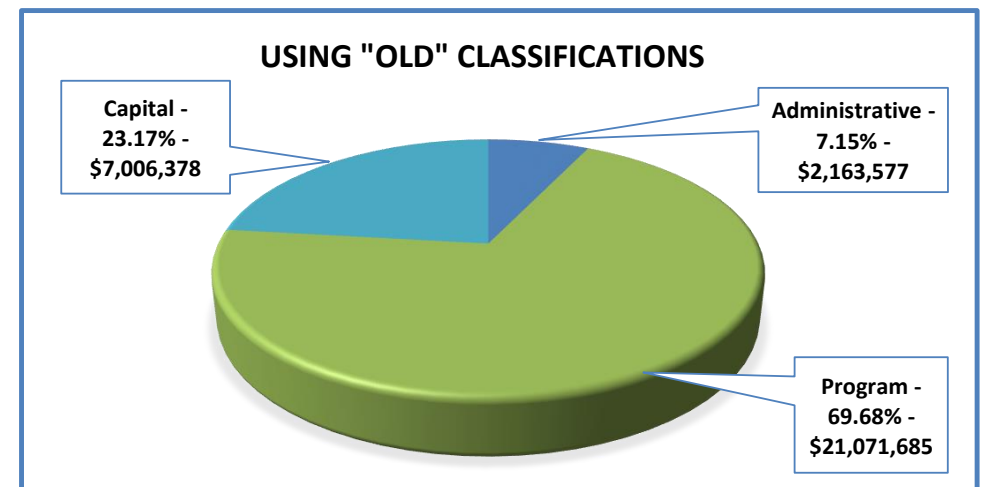
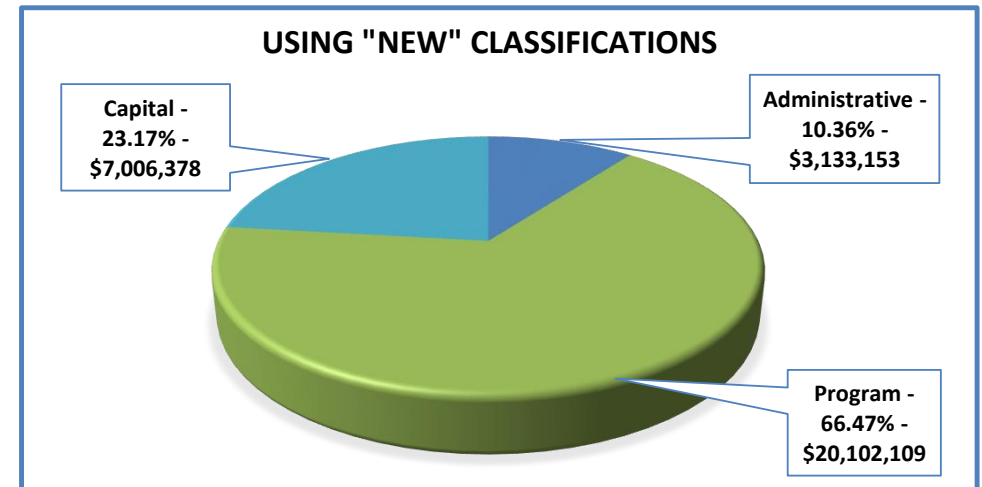
Includes items related to building and property maintenance:

- *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



The 2017-2018 budget includes changes due to the utilization of a Zero-Based Budgeting process and the right sizing of many line items. The most significant changes were the reclassification of all of the recreation codes (including pool, camp and after care), and the portion of the technology budget which represents infrastructure versus instructional support. The total dollar amount for these items of \$969,576 was shifted from the program code to the administrative code, and has a significant impact on the percentage distribution between these two components.

Pocantico Hills Central School District

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Significant Budget Items

Retirement System Rates

Teachers' Retirement System (TRS) rates are expected to drop again for the 2017-2018 school year to between 9.5 and 10.5%, which is down from 11.72% for 2016-2017. While this is a positive factor for the 2017-2018 budget, TRS has warned that "the trend could reverse if investment returns remain in the single digits." School districts in NYS are authorized to fund reserves to help offset increases in the Employees' Retirement System (ERS), but not the TRS. If the contribution rate for either retirement system increases by 2% or higher from one year to the next, districts qualify for an exclusion to the tax levy limit formula to help fund the increase.

Health Insurance Rates

The District offers health insurance to its eligible employees under the New York State Health Insurance Plan (NYSHIP). Rate increases for the plan have been moderate for the last five years, but rates for 2017 increased substantially; 11.23% for individual plans and 12.17% for family plans. The 2017-2018 budget assumes a similar rate of increase for 2018.

Transportation Fleet

To continue to maintain the school bus fleet in good working order, the District requests the approval of the community to purchase replacement buses annually, depending on the condition, age and mileage of the existing fleet. The 2017-2018 budget includes the purchase of one large bus to replace vehicle P-58. Rather than continuing the practice of issuing a Bond Anticipation Note (BAN) to purchase the bus, the budget allows for the cash purchase of the bus which will save the District issuance and interest costs. For the 2017-2018 year, we will also be paying off the BAN from the purchase in the 2016-2017 school year, so bus purchase costs will increase for one year.

Outstanding Debt

As of June 30, 2016, the District's outstanding debt was \$15,585,000. As of June 30, 2017, the projected long term debt will be \$14,620,000, which includes \$2,175,000 borrowed for the settlement of tax certiorari claims and \$12,445,000 borrowed to fund the 2008 reconstruction project.

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Enrollment

District-wide enrollment in grades Pre-K through 12 is expected to decline from 483 in 2016-2017 to 466 in 2017-2018. Our current largest class is the 12th grade, and we expect our graduating class of 50 to be offset by an incoming Pre-K class of 33. For grades Pre-K through 8, enrollment will increase as the Pre-K class of 33 moves in and the 8th grade class of 27 moves to the high school. The largest decrease in enrollment will occur at the high school level.

	<u>2016-2017 Estimate</u>	<u>2016-2017 Actual**</u>	<u>2017-2018 Estimate</u>	<u>Change</u>
Estimated student enrollment Pre-K through 8	309	313	329	16
Estimated student enrollment 9 through 12	152	160	137	-23
Estimated out of district student enrollment	20	22	22	0
Total estimated student enrollment	481	495	488	-7

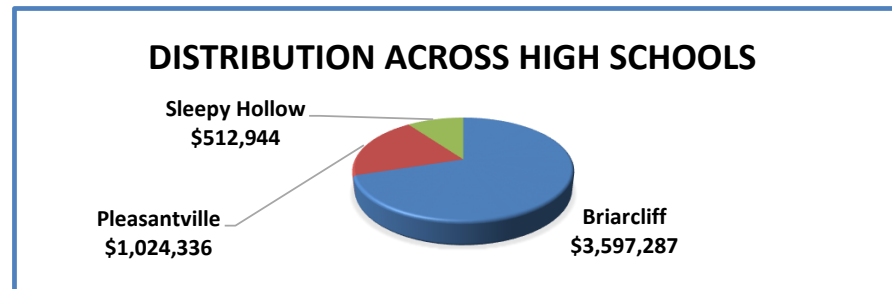
**2016-2017 Actual is as of BEDS day; enrollments fluctuate throughout the year. The 2017-2018 estimate considers current enrollment as the basis of the estimate, and our current enrollment includes 10 more students than BEDS day enrollment.

High School Tuition

High school enrollment for 2016-2017 is 160, and the projected enrollment for 2017-2018 is 137. As stated above, our current 12th grade class includes 50 students, while the class that will enter 9th grade in 2017-2018 includes 27 students. Our budget also allows for 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 2017-2018 budget are estimates, because final financial information for the 2016-2017 school year is not yet known. Rates for 2017-2018 have been projected to increase between 2.5% and 6% per category, based on four year trends. We have negotiated a \$2,000 per student discount for students attending Briarcliff.

	<u>2016-2017 Estimated Rates</u>		<u>2017-2018 Projected Rates</u>	
	<u>Regular Education Rate</u>	<u>Special Education Rate</u>	<u>Regular Education Rate</u>	<u>Special Education Rate</u>
Pleasantville	\$ 16,911	\$ 58,153	\$ 17,503	\$ 59,929
Briarcliff	\$ 27,214	\$ 100,825	\$ 27,895	\$ 103,850
Tarrytown	\$ 19,169	\$ 44,425	\$ 20,128	\$ 47,091



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Budget to Budget Comparisons

Pocantico Hills has utilized a zero-based budgeting philosophy in the development of the 2017-2018 budget. In addition, we have recoded many line items to more accurately reflect the classification of the account code, especially in relation to BOCES services. As a result, many line items have changed from the 2016-2017 budget to the 2017-2018 budget. In some cases, budgeted amounts have just moved from one line item to another. In other cases, budgeted amounts have changed. The following is a summary of the function codes that have been impacted the most. Also included is a comparison by category, which may be found on the next page.

<u>Code</u>	<u>Explanation</u>
1010	District clerk stipend was moved to code 1040; memberships moved here from code 1920
1040	Cost for Board Docs moved here; District clerk stipend moved here from code 1040
1060	Election management system shifted from contractual to BOCES
1310	Shifted hourly workers to separate line; reduced overtime; residency investigations moved here
1320	Reduced due to no internal audit budgeted
1420	Increased scope of services for law firm
1430	New clerical position to support Superintendent in human resources management; other personnel-related items moved here from code 2110 and BOCES
1480	Reflects employee stipend in lieu of contracted services
1621/1621	Shifts between codes to reflect utilities, custodial and security out of code 1620, and building and grounds maintenance out of code 1621; also reflects an overall increase to allow for increases in heating and utility costs
1680	New code to record BOCES administrative technology costs
1920	School board association costs were moved to code 1010
2020	Includes new administrative position of principal; .25 of assistant to principal position moved here from code 2110
2070	Increase in professional development to align with District priorities
2110	Shifts in coding of teacher salaries, with a bottom line increase to allow for contractual obligations, increased stipends for professional development, and health teacher salary moved here; includes an additional teaching assistant; assistant to principal position was moved to code 2020; decrease in monitor costs as teaching assistants are maximized; allowance for interactive equipment in classrooms; contracted services have been broken out into more specific categories; shifts in high school tuition from code 2250 to code 2110
2250	Includes a new special education teacher; clerical staff was moved to another line within the code and a .5 clerical position was eliminated; shifts in high school tuition from code 2250 to code 2110; savings in special education tuition due to more students being served in-district in accordance with least restrictive environment requirement; reduction in BOCES services
2630	Administrative technology expenses moved to code 1680, only instructional technology costs remain here
2810	Decreased need for contracted services
2815	Health teacher salary moved to code 2110; reduced equipment needs due to AED purchases in 16-17; health services moved to separate line
2820	Reduction of psychologist position to .5 FTE
2855	Reduced stipend for athletic director, in line with 16-17 actual
5510	Purchase of bus recorded here due to switching to cash purchasing (but will also be paying the BAN for the buses purchased in 16-17); overtime and part-time drivers budgeted to be in line with 5 year history and projections for 16-17; monitors budgeted to be in line with 16-17 projection; contracted services shifted to BOCES line; allowance for increase in fuel prices
7140	Budgeted amounts in line with 3 year history
7141	Budgeted amounts in line with 3 year history
7142	Increase in personnel budget to provide required adult-to-student supervision ratios
9010	Based on salaries times rate
9020	Based on salaries times rate
9030	Based on salaries times rate
9060	Budgeted for 12.5% increase in health insurance premiums for 2018, based on actual increase for 2017
9950	Budgeted for transfer to capital to supplement auditorium project funding and/or other potential capital projects in the facilities

Pocantico Hills Central School District

Budget Analysis Fiscal Year 2017-2018

Detail by Category of Expenditure

Description	Budget to Budget Change	17-18 Budget	16-17 Budget	16-17 Projection	15-16 Actual	14-15 Actual
Employee Wages	\$ 275,907	\$ 8,366,281	\$ 8,090,374	\$ 8,115,488	\$ 7,897,238	\$ 7,371,925
Employee Benefits	\$ 505,003	\$ 4,603,233	\$ 4,098,230	\$ 4,149,362	\$ 3,732,513	\$ 3,749,029
Tuition - High Schools	\$ (5,258)	\$ 5,181,658	\$ 5,186,916	\$ 5,685,836	\$ 4,784,431	\$ 5,093,090
Tuition - Special Education	\$ (572,856)	\$ 1,266,723	\$ 1,839,579	\$ 1,216,800	\$ 1,499,385	\$ 1,160,828
Tax Certiorari	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 1,468,104	\$ 115,931	\$ 58,810
Incarcerated Youth Program	\$ (95,000)	\$ 2,200,000	\$ 2,295,000	\$ 2,295,000	\$ 1,931,795	\$ 2,361,528
BOCES Services	\$ 298,855	\$ 1,086,296	\$ 787,441	\$ 933,817	\$ 842,840	\$ 925,252
Debt Service Principal	\$ (49,380)	\$ 1,059,000	\$ 1,108,380	\$ 1,108,380	\$ 1,392,000	\$ 1,384,000
Debt Service Interest	\$ (31,326)	\$ 558,404	\$ 589,730	\$ 589,729	\$ 627,400	\$ 665,520
Contracted Services	\$ (7,666)	\$ 676,440	\$ 684,106	\$ 633,070	\$ 588,417	\$ 573,405
Transportation	\$ 161,166	\$ 436,200	\$ 275,034	\$ 210,181	\$ 191,683	\$ 241,907
Facilities	\$ 19,666	\$ 424,250	\$ 404,584	\$ 333,300	\$ 369,417	\$ 353,946
Transfers to Other Funds	\$ (175,550)	\$ 340,000	\$ 515,550	\$ 515,550	\$ 728,437	\$ 139,434
Utilities	\$ 60,520	\$ 308,600	\$ 248,080	\$ 208,800	\$ 184,801	\$ 251,512
Legal Fees	\$ 20,740	\$ 268,000	\$ 247,260	\$ 256,000	\$ 190,316	\$ 175,579
Materials and Supplies	\$ 15,349	\$ 264,455	\$ 249,106	\$ 197,950	\$ 196,610	\$ 202,932
Property Taxes	\$ 5,824	\$ 65,000	\$ 59,176	\$ 61,734	\$ 58,854	\$ 55,916
Textbooks	\$ 5,600	\$ 62,600	\$ 57,000	\$ 52,500	\$ 60,025	\$ 36,244
Insurance	\$ 2,955	\$ 45,000	\$ 42,045	\$ 40,519	\$ 41,361	\$ 36,668
Equipment	\$ (2,875)	\$ 29,500	\$ 32,375	\$ 19,162	\$ 17,356	\$ 17,177
	\$ 431,670	\$ 30,241,640	\$ 29,809,970	\$ 28,091,282	\$ 25,450,808	\$ 24,854,702

Due to the many line item changes that occurred through the zero-based budgeting process, it is useful to sort line items into categories for purposes of comparing 17-18 budget amounts to prior year and current year data.

Some of the larger changes are due to the following:

Wages: Addition of a 10-month principal, .5 FTE for administrative support, and contractual obligations

Benefits: 2017 health insurance rates increased by up to 12.17%; a similar increase is budgeted for 2018.

BOCES: \$200,000 increase for professional development around curriculum; \$90,000 increase in technology, both District-wide and instructional

Transportation: Change in bus purchase methodology from borrowing to outright purchase - one year only, both methods are budgeted

Transportation and Utilities: Include allowances for increases in fuel costs, as well as potential increases in use due to colder winter/hotter summer

Pocantico Hills Central School District

Draft Budget Report Fiscal Year 2017-2018

BOCES Detail

Budget Account	Description	2017-2018 Proposed Budget	2016-2017 Adopted Budget	Dollar Change	Percent Change
1010.4900-01-70	Superintendent evaluation tool	\$ 2,500	\$ -	\$ 2,500	
1040.4900-01-70	Board Docs	\$ 14,250	\$ -	\$ 14,250	
1060.4900-01-70	Election management system	\$ 6,400	\$ 6,365	\$ 35	0.55%
1310.4900-01-70	GASB 45 and state aid planning	\$ 7,500	\$ 4,035	\$ 3,465	85.87%
1420.4900-01-70	BOCES Services	\$ -	\$ 2,779	\$ (2,779)	-100.00%
1430.4900-01-70	Human resource services	\$ 13,000	\$ -	\$ 13,000	
1620.4937-01-76	School safety and energy services	\$ 22,800	\$ 8,667	\$ 14,133	163.07%
1680.4900-01-70	Administrative technology	\$ 167,500	\$ -	\$ 167,500	
1981.4900-01-70	BOCES Administrative charges	\$ 37,316	\$ 36,491	\$ 825	2.26%
1981.4963-01-70	BOCES Capital charges	\$ 12,230	\$ 13,031	\$ (801)	-6.15%
2020.4900-01-68	Test scoring	\$ 6,800	\$ 1,576	\$ 5,224	331.47%
2070.4900-01-68	Professional development	\$ 262,000	\$ 59,501	\$ 202,499	340.33%
2110.4901-01-70	Incarcerated Youth program	\$ 2,200,000	\$ 2,298,996	\$ (98,996)	-4.31%
2250.4900-01-70	Special Education programs	\$ 615,973	\$ 673,145	\$ (57,172)	-8.49%
2610.4900-01-39	Library database service	\$ 10,000	\$ 11,561	\$ (1,561)	-13.50%
2630.4900-01-70	Instructional technology	\$ 511,500	\$ 634,259	\$ (122,759)	-19.35%
2855.4900-01-60	Athletics fees	\$ 12,500	\$ 11,545	\$ 955	8.27%
5510.4900-01-70	Bus maintenance, inspections and repairs	\$ 105,000	\$ 77,805	\$ 27,195	
9070.4900-01-70	Employee Assistance Program	\$ -	\$ 2,178	\$ (2,178)	-100.00%
		\$ 4,007,269	\$ 3,841,934	\$ 165,335	4.30%

Some of the larger changes are due to the following:

Administrative Technology: Some of the expenses from instructional technology were moved into this newly created category to more accurately reflect the nature of the expenses. This results in a shift in the 3 Part Budget; increasing the administrative component and decreasing the program component.

Professional Development: This increase is for consultants around curriculum and instruction

Incarcerated Youth Program: This decrease is based on the anticipated contract with BOCES decreasing to \$2.2 million.

Special Education Programs: This decrease reflects changes in special education placements.

Instructional Technology; When netted with administrative technology, the increase of ~\$45,000 is for instructional hardware.

Pocantico Hills Central School District

Draft Budget Report Fiscal Year 2017-2018 Fund: A - General Fund

Budget Account	Description	2017-2018 Proposed Budget	2016-2017 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

1010.1600-01-70	District Clerk	\$ -	\$ 10,460	\$ (10,460)	-100.00%
This item was moved to the 1040 code					
1010.4000-01-70	Contracted Services	\$ 3,500	\$ 3,500	\$ -	0.00%
NYS School Boards Assn - policy update service					
1010.4001-01-70	Consultants	\$ -	\$ 3,200	\$ (3,200)	-100.00%
1010.4003-01-70	Memberships/Subscriptions	\$ 9,600	\$ -	\$ 9,600	
This item was moved from the 1920 code - includes memberships in school board associations on the state and local levels					
1010.4010-01-70	Travel/Conferences	\$ 1,000	\$ 1,000	\$ -	0.00%
1010.4500-01-70	Materials & Supplies	\$ 4,000	\$ 1,780	\$ 2,220	124.72%
Includes supplies for the Board of Education as well as refreshments for attendees at Board of Education meetings					
1010.4900-01-70	BOCES Services	\$ 2,500	\$ -	\$ 2,500	
This item reflects the cost of the Superintendent's evaluation tool					
1010 Function Subtotal		\$ 20,600	\$ 19,940	\$ 660	3.31%

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

1040 District Clerk

1040.1600-01-70	District Clerk Salaries	\$ 13,460	\$ -	\$ 13,460	
This item was moved from the 1010 code - stipend for district clerk duties					
1040.4010-01-70	Travel/Conferences	\$ 80	\$ 600	\$ (520)	-86.67%
1040.4012-01-70	Advertising	\$ 8,000	\$ 4,500	\$ 3,500	77.78%
Includes advertising for vacancies, legal ads for bids and public notices - also includes funds for a bond vote					
1040.4900-01-70	BOCES Services	\$ 14,250	\$ -	\$ 14,250	
This is part of the BOCES reclassification process - includes the cost of Board Docs software					
1040 Function Subtotal		\$ 35,790	\$ 5,100	\$ 30,690	601.76%

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Budget Account	Description	2017-2018 Proposed Budget	2016-2017 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	\$ 2,250	\$ 2,187	\$ 63	2.88%
1060.4000-01-70	Contracted Services	\$ 5,900	\$ 4,550	\$ 1,350	29.67%
Includes contracts for county election inspectors, and delivery and rental of voting machines - includes funds for a bond vote					
1060.4090-01-70	Election Management System	\$ -	\$ 6,365	\$ (6,365)	-100.00%
This is now contracted through BOCES - see below					
1060.4500-01-70	Materials & Supplies	\$ 1,900	\$ 460	\$ 1,440	313.04%
Includes voting ballots and food for election inspectors - also includes funds for a bond vote					
1060.4900-01-70	BOCES Services	\$ 6,400	\$ -	\$ 6,400	
This is now contracted through BOCES - see above					
1060 Function Subtotal		\$ 16,450	\$ 13,562	\$ 2,888	21.29%

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

1240 Chief School Administrator

1240.1500-01-70	Instructional Salaries	\$ 236,500	\$ 244,190	\$ (7,690)	-3.15%
1240.1600-01-70	Noninstructional Salaries	\$ 82,283	\$ 86,031	\$ (3,748)	-4.36%
1240.4000-01-71	Contracted Services	\$ -	\$ 1,215	\$ (1,215)	-100.00%
1240.4003-01-70	Memberships/Subscriptions	\$ 4,650	\$ 4,000	\$ 650	16.25%
1240.4010-01-70	Travel/Conferences	\$ 3,500	\$ 4,000	\$ (500)	-12.50%
1240.4500-01-71	Materials & Supplies	\$ 4,200	\$ 3,000	\$ 1,200	40.00%
1240.4505-01-71	Subscriptions	\$ -	\$ 400	\$ (400)	-100.00%
1240 Function Subtotal		\$ 331,133	\$ 342,836	\$ (11,703)	-3.41%

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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	\$ 140,000	\$ 154,227	\$ (14,227)	-9.22%
The salary for the assistant superintendent is split across 3 budget lines: .8 in code 1310 / .1 in code 1621 / .1 in code 5510					
1310.1600-01-70	Noninstructional Salaries	\$ 207,398	\$ 218,962	\$ (11,564)	-5.28%
Part time employees have been moved below					
1310.1610-01-70	Overtime	\$ 2,500	\$ 13,000	\$ (10,500)	-80.77%
1310.1620-01-70	Temporary/Hourly	\$ 19,065	\$ -	\$ 19,065	
Part time employees have been moved here					
1310.4000-01-70	Contracted Services	\$ 35,500	\$ 15,770	\$ 19,730	125.11%
Includes contracted services for 403b administration, fiscal advisors, asset management reporting, residency investigations and ACA compliance					
1310.4003-01-70	Memberships/Subscriptions	\$ 2,250	\$ 1,650	\$ 600	36.36%
1310.4010-01-70	Travel/Conferences	\$ 7,000	\$ 3,000	\$ 4,000	133.33%
1310.4500-01-70	Materials & Supplies	\$ 5,000	\$ 3,528	\$ 1,472	41.72%
1310.4900-01-70	BOCES Services	\$ 7,500	\$ 4,035	\$ 3,465	85.87%
This is part of the BOCES reclassification process - includes the cost of GASB 45 evaluation and State Aid Planning service					
1310 Function Subtotal		\$ 426,213	\$ 414,172	\$ 12,041	2.91%

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	\$ 43,000	\$ 61,700	\$ (18,700)	-30.31%
Includes the costs for a claims auditor & external auditors, both of which are required by law - does not include the cost for an internal audit, which is not mandatory					
1320 Function Subtotal		\$ 43,000	\$ 61,700	\$ (18,700)	-30.31%

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

1325 Treasurer

1325.1600-01-70	Noninstructional Salaries	\$ 31,154	\$ 31,154	\$ -	0.00%
1325.4010.01-70	Travel/Conferences	\$ 500	\$ -	\$ 500	
1325 Function Subtotal		\$ 31,654	\$ 31,154	\$ 500	1.60%

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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	\$ 6,700	\$ 3,300	49.25%
1420.4001-01-70	Legal Retainer	\$ 55,000	\$ 31,060	\$ 23,940	77.08%
This increase is due to an increased scope of services with the law firm, to include contract negotiations					
1420.4002-01-70	Tax Certiorari Legal Fees	\$ 203,000	\$ 209,500	\$ (6,500)	-3.10%
1420.4900-01-70	BOCES Services	\$ -	\$ 2,779	\$ (2,779)	-100.00%
1420 Function Subtotal		\$ 268,000	\$ 250,039	\$ 17,961	7.18%

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

1430 Personnel

1430.1600-01-70	Noninstructional Salary	\$ 52,500	\$ -	\$ 52,500	
This is .75 of a newly created position to support the superintendent in the administration of all personnel functions across the District					
1430.4004-01-70	Fingerprinting	\$ 10,000	\$ -	\$ 10,000	
This item was moved here from code 2110					
1430.4010-01-70	Travel/Conferences	\$ 500	\$ -	\$ 500	
1430.4500-01-70	Materials & Supplies	\$ 1,000	\$ -	\$ 1,000	
1430.4900-01-70	BOCES Services	\$ 13,000	\$ -	\$ 13,000	
This is part of the BOCES reclassification process - includes regional certification, recruitment, and the employee assistance program					
1430 Function Subtotal		\$ 77,000	\$ -	\$ 77,000	

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	\$ 22,500	\$ -	\$ 22,500	
This is .25 of a newly created position to support public relations across the district plus a \$5,000 stipend for after hours work					
1480.4000-01-70	Contracted Services	\$ 12,000	\$ 53,283	\$ (41,283)	-77.48%
This includes printing services for public information publications					
1480 Function Subtotal		\$ 34,500	\$ 53,283	\$ (18,783)	-35.25%

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Budget Account	Description	2017-2018 Proposed Budget	2016-2017 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					
1620.1500-01-70	Instructional Salaries	\$ -	\$ 18,309	\$ (18,309)	-100.00%
A portion of the assistant superintendent salary is no longer being charged here - see codes 1310, 1621 and 5510					
1620.1600-01-70	Noninstructional Salaries	\$ 335,512	\$ 386,885	\$ (51,373)	-13.28%
1620.1610-01-70	Overtime	\$ 26,000	\$ 20,000	\$ 6,000	30.00%
Includes full time employees covering special events and absences of other staff					
1620.1620-01-70	Temporary/Hourly	\$ 45,000	\$ 10,000	\$ 35,000	350.00%
Includes summer hours for temporary staff to prepare building for school year					
1620.2000-01-76	Equipment	\$ 15,000	\$ 12,800	\$ 2,200	17.19%
Includes replacement custodial equipment and radios for communication					
1620.2025-01-76	Equipment - Security	\$ -	\$ 2,800	\$ (2,800)	-100.00%
1620.4000-01-76	Contracted Services	\$ 23,000	\$ 7,000	\$ 16,000	228.57%
Includes service contracts for alarm monitoring and telephone system as well as various mandated inspections - telephone contract previously object code 4048					
1620.4001-01-70	Personal Services	\$ 10,000	\$ -	\$ 10,000	
Per CSEA contract, replacement work boots and uniforms for maintenance staff					
1620.4003-01-76	Memberships/Subscriptions	\$ 250	\$ 150	\$ 100	66.67%
1620.4008-01-76	Equipment Repairs & Maintenance	\$ 34,000	\$ 35,600	\$ (1,600)	-4.49%
1620.4010-01-76	Travel/Conferences	\$ 1,500	\$ 1,000	\$ 500	50.00%
1620.4025-01-76	Security Services	\$ 80,000	\$ 81,544	\$ (1,544)	-1.89%
1620.4032-01-76	Cartage	\$ 15,000	\$ 12,979	\$ 2,021	15.57%
1620.4035-01-76	Extermination Services	\$ 500	\$ 400	\$ 100	25.00%
1620.4037-01-76	Building Repair	\$ -	\$ 74,000	\$ (74,000)	-100.00%
Items have been moved to code 1621					
1620.4045-01-76	Water Service	\$ 8,000	\$ 8,000	\$ -	0.00%
1620.4046-01-76	Fuels	\$ 153,000	\$ 97,199	\$ 55,801	57.41%
1620.4047-01-76	Electricity	\$ 129,000	\$ 113,749	\$ 15,251	13.41%
1620.4048-01-76	Telephone Services	\$ 3,600	\$ 16,153	\$ (12,553)	-77.71%
Annual telephone contract was moved from here to object code 4000 above					
1620.4500-01-76	Materials & Supplies	\$ 47,500	\$ 63,090	\$ (15,590)	-24.71%
1620.4937-01-76	BOCES Services	\$ 22,800	\$ 8,667	\$ 14,133	163.07%
This is part of the BOCES reclassification process - includes school safety services and energy management services					
1620 Function Subtotal		\$ 949,662	\$ 970,325	\$ (20,663)	-2.13%

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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	\$ 17,500	\$ 15,676	\$ 1,824	11.64%
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	\$ 136,647	\$ 145,096	\$ (8,449)	-5.82%
1621.1610-01-70	Overtime	\$ 10,000	\$ 10,000	\$ -	0.00%
Includes snow and ice removal					
1621.2000-01-77	Equipment	\$ 15,000	\$ 14,200	\$ 800	5.63%
Includes replacement lawn mowers, snow blowers and playground equipment					
1621.4000-01-77	Contracted Services	\$ 42,500	\$ 53,700	\$ (11,200)	-20.86%
Includes various inspections and services for compliance purposes					
1621.4008-01-77	Equipment Repairs & Maintenance	\$ 3,000	\$ -	\$ 3,000	
1621.4026-01-77	Architectural/Engineering Services	\$ 15,000	\$ 18,000	\$ (3,000)	-16.67%
1621.4027-01-77	Tree Services	\$ 15,000	\$ 12,000	\$ 3,000	25.00%
1621.4033-01-77	Upkeep of Grounds	\$ -	\$ 7,000	\$ (7,000)	-100.00%
1621.4037-01-77	Building Repair	\$ 80,000	\$ 10,000	\$ 70,000	700.00%
Includes elevator repairs, gym door repairs and other building repairs - items were moved here from code 1620					
1621.4500-01-77	Materials & Supplies	\$ 42,000	\$ 11,300	\$ 30,700	271.68%
1621 Function Subtotal		\$ 376,647	\$ 296,972	\$ 79,675	26.83%

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	\$ 15,000	\$ 14,798	\$ 202	1.37%
District-wide copiers/printers					
1670.4002-01-70	Postage	\$ 20,000	\$ 17,504	\$ 2,496	14.26%
District-wide postage costs					
1670 Function Subtotal		\$ 35,000	\$ 32,302	\$ 2,698	8.35%

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	\$ 167,500	\$ -	\$ 167,500	
This is part of the BOCES reclassification process - includes administrative technology expenses that were previously recorded in code 2630					
1680 Function Subtotal		\$ 167,500	\$ -	\$ 167,500	

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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	\$ 42,500	\$ 40,213	\$ 2,287	5.69%
1910.4023-01-70	Student Accident Insurance	\$ 2,500	\$ 1,832	\$ 668	36.46%
1910 Function Subtotal		\$ 45,000	\$ 42,045	\$ 2,955	7.03%

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	\$ 4,000	\$ 13,580	\$ (9,580)	-70.54%
	NYS School Board Assn dues were moved from here to code 1010				
1920 Function Subtotal		\$ 4,000	\$ 13,580	\$ (9,580)	-70.54%

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	\$ -	0.00%
1930 Function Subtotal		\$ 3,000,000	\$ 3,000,000	\$ -	0.00%

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

1950 Assessments on School Property

1950.4000-01-70	Assessments on School Property	\$ 35,000	\$ 31,253	\$ 3,747	11.99%
1950 Function Subtotal		\$ 35,000	\$ 31,253	\$ 3,747	11.99%

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

1964 Refund on Real Property Taxes

1964.4000-01-70	Refund of School Property Taxes	\$ 30,000	\$ 27,923	\$ 2,077	7.44%
1964 Function Subtotal		\$ 30,000	\$ 27,923	\$ 2,077	7.44%

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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	\$ 37,316	\$ 36,491	\$ 825	2.26%
1981.4963-01-70	BOCES - Capital Charges	\$ 12,230	\$ 13,031		
1989 Function Subtotal		\$ 49,546	\$ 49,522	\$ 24	0.05%

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	\$ 274,580	\$ 249,745	\$ 24,835	9.94%
	Includes salaries for principal, and .75 of director of curriculum, technology and CIO				
2020.1600-01-70	Noninstructional Salaries	\$ 14,539	\$ 7,340	\$ 7,199	98.08%
	A portion (.25) of the assistant to principal was moved here from code 2110				
2020.4000-01-68	Contracted Services	\$ -	\$ 2,625	\$ (2,625)	-100.00%
2020.4003-01-68	Memberships/Subscriptions	\$ 3,825	\$ 1,850	\$ 1,975	106.76%
2020.4010-01-68	Travel/Conferences	\$ 2,500	\$ 3,000	\$ (500)	-16.67%
2020.4500-01-68	Materials & Supplies	\$ 3,000	\$ 3,500	\$ (500)	-14.29%
2020.4900-01-68	BOCES Services	\$ 6,800	\$ 1,576	\$ 5,224	
	This is part of the BOCES reclassification process - includes test scoring				
2020 Function Subtotal		\$ 305,244	\$ 269,636	\$ 35,608	13.21%

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	\$ 36,000	\$ 58,400	\$ (22,400)	-38.36%
	Includes professional development for math and middle school curriculum as well as Project Adventure				
2070.4500-01-68	Materials & Supplies	\$ -	\$ 3,000	\$ (3,000)	-100.00%
2070.4900-01-68	BOCES Services	\$ 262,000	\$ 59,501	\$ 202,499	340.33%
	This is part of the BOCES reclassification process - includes professional development for literacy and social studies curriculum as well as various BOCES trainings				
2070 Function Subtotal		\$ 298,000	\$ 120,901	\$ 177,099	146.48%

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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	\$ 220,742	\$ 411,484	\$ (190,742)	-46.35%
This code has been split across 2 codes to comply with the Uniform System of Accounting (K teachers moved to object code 1200 below)					
2110.1200-01-70	Teacher Salaries K-6	\$ 1,986,857	\$ 1,913,846	\$ 73,011	3.81%
This code has been adjusted to grades K-6 to comply with the Uniform System of Accounting - also, each special area teacher has been allocated @ .8 FTE					
2110.1200-01-7S	Teacher Stipends K-6	\$ 172,000	\$ -	\$ 172,000	
Stipends paid to teachers for various duties outside of their contracted work day - collectively bargained and contractually required (.8 of total included here)					
2110.1300-01-70	Teacher Salaries 7-8	\$ 1,271,773	\$ 1,200,900	\$ 70,873	5.90%
This code has been adjusted to grades 7-8 to comply with the Uniform System of Accounting - also, each special area teacher has been allocated @ .2 FTE					
2110.1300-01-7S	Teacher Stipends 7-8	\$ 43,000	\$ -	\$ 43,000	
Stipends paid to teachers for various duties outside of their contracted work day - collectively bargained and contractually required (.2 of total included here)					
2110.1330-01-70	Teaching Assistant Salaries	\$ 243,015	\$ 208,486	\$ 34,529	16.56%
Includes the addition of one teaching assistant for grade band restructuring					
2110.1400-01-70	Substitute Teachers	\$ 75,000	\$ 75,000	\$ -	0.00%
2110.1600-01-70	Instructional Clerical Staff	\$ 71,120	\$ 80,584	\$ (9,464)	-11.74%
Assistant to principal was moved from here to code 2020 - included here now is .5 of a position for clerical support for teachers					
2110.1640-01-70	School Monitors	\$ 50,000	\$ 109,362	\$ (59,362)	-54.28%
The use of lunch/recess monitors is being replaced, in part, with the scheduling of teaching assistants to cover this responsibility					
2110.2000-01-70	Equipment	\$ 7,500	\$ 8,300	\$ (800)	-9.64%
Furniture and equipment for interactive classrooms					
2110.4000-01-70	Contracted Services	\$ 32,160	\$ 92,125	\$ (59,965)	-65.09%
Contracted services for the music and performing arts program, visual arts, newspaper club, circus and Pre-K Teatown Program					
2110.4001-01-79	Publications (Yearbook)	\$ 10,000	\$ 10,391	\$ (391)	-3.76%
2110.4003-01-70	Memberships/Subscriptions	\$ 3,400	\$ -	\$ 3,400	
2110.4004-01-70	Fingerprinting	\$ -	\$ 8,600	\$ (8,600)	-100.00%
This item was moved to the 1430 code					
2110.4010-01-70	Travel/Conferences	\$ 6,000	\$ -	\$ 6,000	
2110.4016-01-70	Field Trips	\$ 50,000	\$ -	\$ 50,000	
Includes 8th grade trip @ \$30,000 and various trips across all grades					
2110.4500-01-70	Materials & Supplies	\$ 119,295	\$ 108,050	\$ 11,245	10.41%
2110.4700-01-70	High School - General Ed Tuition	\$ 2,643,835	\$ 2,844,676	\$ (200,841)	-7.06%
2110.4800-01-66	Textbooks	\$ 62,600	\$ 57,000	\$ 5,600	9.82%
2110.4901-01-70	BOCES Services	\$ 2,200,000	\$ 2,298,996	\$ (98,996)	-4.31%
This line reflects the Incarcerated Youth Program allocation					
2110 Function Subtotal		\$ 9,268,297	\$ 9,427,800	\$ (159,503)	-1.69%

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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	\$ 156,061	\$ 124,544	\$ 31,517	25.31%
	Includes one additional teaching assistant for behavioral interventions - some salaries of positions budgeted here are offset by IDEA funding				
2250.1500-01-70	Instructional Salaries	\$ 584,243	\$ 448,827	\$ 135,416	30.17%
	This reflects an increase for a new special education teacher, and the full salary of the CSE chairperson				
2250.1600-01-70	Clerical Staff Salaries	\$ 58,979	\$ 156,060	\$ (97,081)	-62.21%
	This line reflects the elimination of a .5 clerk position and the movement of a teacher aide to object code 1640 below				
2250.1640-01-70	Teacher Aide Salaries	\$ 32,000	\$ -	\$ 32,000	
	Anticipated 1:1 health aide needed per Individualized Education Plan (IEP) - moved here from object code 1600 above				
2250.2000-01-70	Equipment	\$ 5,000	\$ 5,000	\$ -	0.00%
	Personal equipment needed per IEPs				
2250.4000-01-52	Contracted Services	\$ 215,000	\$ 173,280	\$ 41,720	24.08%
2250.4003-01-70	Memberships/Subscriptions	\$ 750	\$ -	\$ 750	
2250.4010-01-70	Travel/Conferences	\$ 5,000	\$ -	\$ 5,000	
2250.4500-01-70	Materials & Supplies	\$ 7,000	\$ 6,947	\$ 53	0.76%
2250.4700-01-70	Tuition (Special Schools 1-8)	\$ 630,750	\$ 1,149,434	\$ (518,684)	-45.13%
	This line reflects anticipated placements of students into special education programs that are not run by BOCES				
2250.4701-01-70	Tuition (Special Ed High School)	\$ 2,537,823	\$ 2,342,240	\$ 195,583	8.35%
2250.4705-01-70	Tuition - Summer Special Ed	\$ 20,000	\$ 17,000	\$ 3,000	17.65%
2250.4900-01-70	BOCES Services	\$ 615,973	\$ 673,145	\$ (57,172)	-8.49%
	Educational programming for students with disabilities, as required per their IEPs				
2250 Function Subtotal		\$ 4,868,579	\$ 5,096,477	\$ (227,898)	-4.47%

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	\$ 103,415	\$ 99,684	\$ 3,731	3.74%
2610.1600-01-70	Library Aide Salary	\$ 31,630	\$ 31,630	\$ -	0.00%
2610.4000-01-39	Contracted Services	\$ 4,000	\$ 2,150	\$ 1,850	86.05%
2610.4003-01-39	Memberships/Subscriptions	\$ 150	\$ -	\$ 150	
2610.4500-01-39	Materials & Supplies	\$ 2,000	\$ -	\$ 2,000	
2610.4554-01-39	Library Books	\$ 10,000	\$ 12,075	\$ (2,075)	-17.18%
2610.4556-01-39	Magazines and Journals	\$ 1,000	\$ -	\$ 1,000	
2610.4600-01-39	Library Software	\$ 1,500	\$ -	\$ 1,500	
2610.4900-01-39	BOCES Services	\$ 10,000	\$ 11,561	\$ (1,561)	-13.50%
	This is part of the BOCES reclassification process - includes library database service				
2610 Function Subtotal		\$ 163,695	\$ 157,100	\$ 6,595	4.20%

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

2630 Computer Assisted Instruction

2630.4500-01-70	Materials & Supplies	\$ 12,500	\$ 27,000	\$ (14,500)	-53.70%
2630.4600-01-70	State Aided Computer Software	\$ 11,660	\$ 11,660	\$ -	0.00%
2630.4900-01-70	BOCES Services	\$ 511,500	\$ 634,259	\$ (122,759)	-19.35%
This is part of the BOCES reclassification process - a portion of these services were moved to code 1680 - this reflects costs for instructional technology					
2630 Function Subtotal		\$ 535,660	\$ 672,919	\$ (137,259)	-20.40%

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	\$ 123,269	\$ 124,183	\$ (914)	-0.74%
2810.4000-01-40	Contracted Services	\$ 2,000	\$ 14,000	\$ (12,000)	-85.71%
Innovation and design consultant/guest speaker					
2810.4003-01-70	Memberships/Subscriptions	\$ 50	\$ -	\$ 50	
2810.4500-01-40	Materials & Supplies	\$ 6,500	\$ 6,800	\$ (300)	-4.41%
2810 Function Subtotal		\$ 131,819	\$ 144,983	\$ (13,164)	-9.08%

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

2815.1500-01-70	Health Teacher Salary	\$ -	\$ 22,118	\$ (22,118)	-100.00%
This item was moved to code 2110					
2815.1600-01-70	Nurse Salary	\$ 75,838	\$ 75,416	\$ 422	0.56%
2815.2000-01-37	Equipment	\$ 2,000	\$ 10,075	\$ (8,075)	-80.15%
Replacement AED					
2815.4000-01-37	Contracted Services	\$ 13,600	\$ 29,700	\$ (16,100)	-54.21%
School physician and audiometer calibration					
2815.4003-01-37	Memberships/Subscriptions	\$ 75	\$ -	\$ 75	
2815.4010-01-37	Travel/Conferences	\$ 750	\$ -	\$ 750	
2815.4011-01-70	Health Services - Other Districts	\$ 25,000			
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	\$ 6,500	\$ 4,806	\$ 1,694	35.25%
2815 Function Subtotal		\$ 123,763	\$ 142,115	\$ (18,352)	-12.91%

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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 This reflects a decrease in FTE from 1.0 to .5	\$ 39,773	\$ 73,918	\$ (34,145)	-46.19%
2820.4500-01-38	Materials & Supplies	\$ 1,500	\$ 3,650	\$ (2,150)	-58.90%
2820 Function Subtotal		\$ 41,273	\$ 77,568	\$ (36,295)	-46.79%

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	\$ 10,000	\$ 33,622	\$ (23,622)	-70.26%
2855.4000-01-70	Contracted Services Organizational and entry fees, safety training, uniform cleaning and reconditioning, and score clock operator	\$ 4,900	\$ -	\$ 4,900	
2855.4010-01-70	Travel/Conferences	\$ 300	\$ -	\$ 300	
2855.4500-01-60	Materials & Supplies	\$ 5,900	\$ 5,350	\$ 550	10.28%
2855.4900-01-60	BOCES Services	\$ 12,500	\$ 11,545	\$ 955	8.27%
2855 Function Subtotal		\$ 33,600	\$ 50,517	\$ (16,917)	-33.49%

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Code 5510 - District Transportation Services - This code includes the administrative and operational costs associated with providing student transportation services to our students within the parameters as established by New York State laws and Board of Education policy. Code 5540 allows for contracting out for transportation services if we are unable to cover services with in-district resources.

5510 District Transportation Services

5510.1500-01-70	Supervision Salary	\$ 17,500	\$ 31,098	\$ (13,598)	-43.73%
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	\$ 623,294	\$ 727,168	\$ (103,874)	-14.28%
5510.1610-01-70	Overtime	\$ 79,000	\$ -	\$ 79,000	
Includes full time employees covering special events and absences of other staff					
5510.1620-01-70	Temporary/Part Time wages	\$ 45,000	\$ -	\$ 45,000	
Includes hourly bus drivers					
5510.1650-01-70	Bus Monitors	\$ 116,384	\$ 106,816	\$ 9,568	8.96%
5510.2100-01-70	Equipment - Bus Purchase	\$ 120,000	\$ -	\$ 120,000	
For the cash purchase of one 66 passenger school bus - normal fleet replacement schedule					
5510.4000-01-70	Contracted Services	\$ 18,500	\$ 69,547	\$ (51,047)	-73.40%
Transfinder routing software, Article 19-A compliance consultants, EZPass					
5510.4002-01-70	Insurance	\$ 32,000	\$ -	\$ 32,000	
5510.4003-01-70	Memberships/Subscriptions	\$ 200	\$ -	\$ 200	
5510.4008-01-70	Equipment Repairs	\$ 30,000	\$ 77,804	\$ (47,804)	-61.44%
5510.4500-01-70	Materials & Supplies	\$ 2,000	\$ 87,683	\$ (85,683)	-97.72%
5510.4550-01-70	Gasoline/Diesel Fuel	\$ 87,500	\$ -	\$ 87,500	
5510.4551-01-70	Automotive Parts	\$ 1,000	\$ -	\$ 1,000	
5510.4900-01-70	BOCES Services	\$ 105,000	\$ -	\$ 105,000	
5540.4000-01-70	Contracted Services	\$ 40,000	\$ 40,000	\$ -	0.00%
Potential runs required under McKinney-Vento					
5510 Function Subtotal		\$ 1,317,378	\$ 1,140,116	\$ 177,262	15.55%

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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	\$ 135,000	\$ 118,920	\$ 16,080	13.52%
7140.2000-01-70	Equipment	\$ 15,000	\$ 9,000	\$ 6,000	66.67%
7140.4000-01-70	Contracted Services	\$ 30,500	\$ 25,000	\$ 5,500	22.00%
Contracted services for pool service and maintenance and bulkhead management, card entry system, permit to operate pools, and safety and compliance costs					
7140.4500-01-70	Materials & Supplies	\$ 30,000	\$ 18,000	\$ 12,000	66.67%
7140.4501-01-70	Swim Team Supplies	\$ 3,000	\$ 3,000	\$ -	0.00%
7140 Function Subtotal		\$ 213,500	\$ 173,920	\$ 39,580	22.76%

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	\$ 32,500	\$ 28,720	\$ 3,780	13.16%
7141.1600-01-70	Staff Salaries	\$ 227,500	\$ 217,263	\$ 10,237	4.71%
7141.1630-01-70	Transportation Salaries	\$ 15,000	\$ -	\$ 15,000	
7141.4000-01-70	Contracted Services	\$ 14,500	\$ 6,270	\$ 8,230	131.26%
Includes contracted service providers and cost of annual permit to operate camp					
7141.4016-01-70	Field Trips	\$ 20,000	\$ 33,000	\$ (13,000)	-39.39%
7141.4025-01-70	Security Services	\$ 10,000	\$ 9,100	\$ 900	9.89%
7141.4500-01-70	Materials & Supplies	\$ 25,000	\$ 25,000	\$ -	0.00%
7141 Function Subtotal		\$ 344,500	\$ 319,353	\$ 25,147	7.87%

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

7142 Aftercare Program

7142.1500-01-70	Staff Salaries	\$ 57,000	\$ 47,463	\$ 9,537	20.09%
Includes director, assistant director and aide to ensure adequate ratio of adults to children					
7142.4500-01-70	Materials & Supplies	\$ 2,000	\$ 1,500	\$ 500	33.33%
7142 Function Subtotal		\$ 59,000	\$ 48,963	\$ 10,037	20.50%

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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	\$ 468,214	\$ 335,285	\$ 132,929	39.65%
9010 Function Subtotal		\$ 468,214	\$ 335,285	\$ 132,929	39.65%
9020 Teachers' Retirement					
9020.8000-01-70	Teacher Retirement	\$ 634,341	\$ 650,600	\$ (16,259)	-2.50%
9020 Function Subtotal		\$ 634,341	\$ 650,600	\$ (16,259)	-2.50%
9030 Social Security					
9030.8000-01-70	Social Security	\$ 651,678	\$ 582,851	\$ 68,827	11.81%
9030 Function Subtotal		\$ 651,678	\$ 582,851	\$ 68,827	11.81%
9040 Workers' Compensation					
9040.8000-01-70	Workers' Comp Administration	\$ 76,000	\$ 73,452	\$ 2,548	3.47%
9040 Function Subtotal		\$ 76,000	\$ 73,452	\$ 2,548	3.47%
9045 Life Insurance					
9045.8000-01-70	Life Insurance	\$ 10,000	\$ 9,012	\$ 988	10.96%
9045 Function Subtotal		\$ 10,000	\$ 9,012	\$ 988	10.96%
9050 Unemployment Insurance					
9050.8000-01-70	Unemployment Insurance	\$ 10,000	\$ 5,000	\$ 5,000	100.00%
9050 Function Subtotal		\$ 10,000	\$ 5,000	\$ 5,000	100.00%
9055 Disability Insurance					
9055.8000-01-70	Disability Insurance	\$ -	\$ 2,500	\$ (2,500)	-100.00%
9055 Function Subtotal		\$ -	\$ 2,500	\$ (2,500)	-100.00%
9060 Hospital, Medical, Dental Insurance					
9060.8000-01-70	Hospital and Medical Insurance	\$ 2,625,000	\$ 2,313,658	\$ 311,342	13.46%
9060.8110-01-70	Medical Reimbursement	\$ 3,000	\$ -	\$ 3,000	
9060 Function Subtotal		\$ 2,628,000	\$ 2,313,658	\$ 314,342	13.59%
9070 Union Welfare Benefits					
9070.4900-01-70	BOCES Services	\$ -	\$ 2,178	\$ (2,178)	-100.00%
This item was moved to code 1430					
9070.8000-01-70	Employees' Benefit Funds	\$ 125,000	\$ 123,694	\$ 1,306	1.06%
9070 Function Subtotal		\$ 125,000	\$ 125,872	\$ (872)	-0.69%

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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	\$ 790,000	\$ 30,000	3.80%
9711.6100-01-70	Tax Certiorari Principal	\$ 145,000	\$ 190,000		
9732.6000-01-70	BAN - Bus Purchase Principal	\$ 94,000	\$ 128,380		
Debt Service Principal Subtotal		\$ 1,059,000	\$ 1,108,380	\$ (49,380)	-4.46%

Debt Service Interest

9711.7000-01-70	Construction Bond Interest	\$ 462,643	\$ 486,283		
9711.7100-01-70	Tax Certiorari Interest	\$ 92,001	\$ 99,863		
9732.7000-01-70	BAN - Bus Purchase Interest	\$ 3,760	\$ 3,584	\$ 176	4.91%
Debt Service Interest Subtotal		\$ 558,404	\$ 589,730	\$ (31,326)	-5.31%

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

Interfund Transfers

9901.9300-01-71	Transfer to School Lunch Fund	\$ 135,000	\$ 135,000	\$ -	0.00%
9901.9400-01-70	Transfer to Federal Fund	\$ 30,000	\$ 30,000		
9950.5000-01-70	Transfer to Capital Fund	\$ 175,000	\$ 350,550	\$ (175,550)	-50.08%
	To supplement funding for the auditorium project and/or other capital projects in the facilities				
Interfund Transfers Subtotal		\$ 340,000	\$ 515,550	\$ (175,550)	-34.05%

Total GENERAL FUND		\$ 30,241,640	\$ 29,809,970	\$ 431,670	1.45%
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