

BUDGET OVERVIEW

2019-20 PRELIMINARY BUDGET

- ◆ **SUPERINTENDENT'S BUDGET OVERVIEW**
- ◆ **ENROLLMENT DATA**
- ◆ **REVENUE AND OTHER SOURCES OF FUNDING**
 - ◆ **PROPERTY TAXES**
 - **TAX LEVY CALCULATION**
 - **HISTORICAL TAX LEVY DATA SINCE INCEPTION OF TAX CAP**
 - **ESTIMATED EFFECT OF SCHOOL TAX INCREASE**
 - ◆ **STATE AID**
 - ◆ **MISCELLANEOUS RECEIPTS**
 - ◆ **OTHER SOURCES OF FUNDING**
- ◆ **5 YEAR HISTORICAL ACTUAL REVENUES**
- ◆ **APPROPRIATIONS BUDGET**
 - ◆ **BUDGET TO BUDGET CHANGES**
 - ◆ **BY FUNCTION CODE**
 - ◆ **FUNCTION CODE DESCRIPTION**
 - ◆ **5 YEAR HISTORICAL BY FUNCTION CODE**
 - ◆ **BY OBJECT CODE**
 - ◆ **5 YEAR HISTORICAL BY OBJECT CODE**
 - ◆ **THREE COMPONENT CATEGORY**
- ◆ **STAFFING**

PELHAM UNION FREE SCHOOL DISTRICT

Budget Overview

Dr. Cheryl Champ

February 26, 2019

Throughout the development of the 2019-2020 Superintendent's Budget, the District administration sought to create a budget that is responsible to students and responsible to taxpayers. Budgets reflect our priorities as a District and the document that follows outlines the funding streams for delivering on our promise of *"Inspiring a Standard of Excellence for All Students."*

The preliminary budget for the 2019-2020 academic year will result in a tax levy increase that is fully compliant with the tax cap legislation while maintaining general education, special education, extracurricular and athletic programs as well as ensuring that class sizes are within the Board of Education's guidelines. This proposed budget meets the goals and parameters developed by the Board of Education and administration at the start of the school year, specifically:

Develop a responsible budget that manages the District's short and long-term finances in a way that balances the preservation of program, staffing, and operational efficiencies.

In addition to being compliant with the New York State tax cap, the 1.93% budget-to-budget increase is under 2%, which is where the allowable levy growth factor is capped this year, given that it is lower than the actual CPI growth. The allowable tax levy increase proposed is 3.9%, driven by a drop off in state building aid from prior year projects and initial borrowing related to the 2018 Bond Referendum. Within this budget, we are again able to enhance our educational program, most notably by completing the phase-in of Foreign Language in the Elementary School (FLES) using current staffing, which will enable the District to expand Spanish language instruction into 5th grade. Additionally, by taking a hard look and using a zero-based budgeting approach, we are continuing the practice of reducing the District's reliance on fund balance and reserves as a financing source, further strengthening our stability and financial flexibility for future years. Below are some key figures at a glance:

- **Total Appropriations: \$75,070,000**
- **Percent Budget-to-Budget Increase: 1.93%**
- **Total Budget-to-Budget Increase: \$1,420,000**
- **Allowable Tax Levy Increase: 3.90%**
- **Proposed Tax Levy Increase: 3.90%**

STRATEGIC PLAN / PROGRAMMATIC HIGHLIGHTS

The Five-Year Strategic Plan approved by the Board of Education is in its final year of implementation. The Plan has focused the District's work around four core pillars:

- Systemically integrate the principles and content of **21st Century Learning** into academic and co-curricular programs to prepare students to meet current and future challenges.
- Provide well-articulated coordinated **networks of support** as well as targeted instruction for every K-12 learner.
- Foster the **social-emotional development of all students** to promote wellness of the "whole child" and to support every learner's growth and success.
- Build a **professional culture of learning**, effective feedback and growth for every employee, inspiring a standard of excellence for all.

Since we are in the final year of the current plan, the District is presently in the midst of creating the next strategic plan. Believing that the pillars from the existing plan are still timely, relevant, and important to our community, these remained our core focus in development of the preliminary budget for the 2019-2020 academic year and they continue to guide our work each and every day. The following 2019-2020 **budget highlights** relate directly to these pillars:

- Expanding the Foreign Language Elementary School (FLES) program to 5th grade through use of current staffing;
- Increasing dual-enrollment college credit course offerings, AP, and elective offerings at the high school, including A Study in Dramatic Literature (Adelphi), AP Computer Science Principles, Modern Drama, Global Arts, Intro to Programming and App Design, Intro to Programming and Robotics;
- Continuing professional development for integration of the International Baccalaureate Middle Years Programme at Pelham Middle School and at Pelham Memorial High School in grades 9 and 10;
- Ensuring that class sizes across all grade levels are at or below Board of Education guidelines;
- Continuing implementation of mobile learning devices as well as exploring emerging technologies that support learning and teaching;
- Adding Unified Sports for greater inclusion of students with disabilities into competitive varsity athletics and supporting joint team membership for Girls Ice Hockey;
- Investing in professional development of faculty related to DBT, Responsive Classroom, STEAM, literacy, project-based assessments and learning standards.

BUDGET DRIVERS & FACTORS

There are several factors that influence the development of the operating budget, many of which are outside our control such as the Consumer Price Index and tax-based growth factors, which affect our tax cap, state aid formulas, pension rates and state mandates. The primary drivers in the 2019-2020 budget are as follows:

1. Salaries and benefits, which are aligned to our collective bargaining contracts, comprise 78.3% of the budget. Specifically, 55.9% of the budget is comprised of salaries and 22.3% is comprised of employee benefits. The primary budget drivers include \$1,220,000 in contractual salary increases for all employees, as partly offset by savings from retirements and attrition of \$851,000. The district benefited from a reduction in the Teachers Retirement System (TRS) pension rates which helped to offset all other employee benefit cost increases for an overall net reduction of \$113,000. School district budgets are highly impacted by fluctuations in the annual TRS rate, expected to rise in ensuing years.
2. Total budgeted State Aid, based upon the Governor's Budget, is projected to decrease by \$575,000, the result of an expected drop off in state building aid from prior year projects. Foundation Aid, the largest component of our aid at \$3.5 million, increased by only \$17,000 or 0.5%;
3. Tuition for out of district placements to meet shifting student need increased by \$700,000, also driving some of the increase in the transportation area of the budget.
4. Small capital project work and various facilities expenses were reduced overall, while absorbing the impact of the planned relocation of the district's administrative offices offsite. Despite the reductions in small capital projects noted above, the District will continue to address reasonable repairs and upgrades of critical infrastructure through the budget to support safety, sustainability and student learning.

STAFFING/RETIREMENTS

This year, we have five veteran teachers retiring from the District. Through strategic reallocation of resources and assignments, we continue to be able to offer rich academic programming and continue our commitment to favorable class sizes at the elementary level.

FUND BALANCE/RESERVES

This preliminary budget continues the District's practice of reducing our reliance on appropriated reserves and fund balance as a financing source in the budget. This will allow us to budget more accurately, provide a fiscally sound and stable budget, and maximize financial flexibility to meet unforeseen expenses. The 2019-2020 preliminary budget proposes using a total of \$1,325,000 in appropriated fund balance and reserves. This figure includes \$700,000 in appropriated fund balance, \$625,000 from the Employee Retirement System (ERS) Pension Reserve and no planned reliance on the Debt Service Fund. Together, the total application of reserves and fund balance to supplement revenue in the 2019-2020 budget represents 1.8% of the budget, approximately the same amount of contingency included in the expenditure budget.

CLOSING

I would like to offer my most sincere thanks to the Board of Education for providing clear direction. As stated earlier, our budget reflects our priorities as a District, and most importantly, sets the course for ensuring our students receive the world-class education they deserve. I extend my appreciation to our Assistant Superintendent for Business, Jim Hricay, and Treasurer, Jackie Vigil. Both have worked tirelessly to support our vision for continued excellence. I would also like to recognize the hard work of Dr. Steven Garcia, Assistant Superintendent for Curriculum, Instruction and Personnel, and Susan Lockhart, Interim Assistant Superintendent for Pupil Personnel Services, as well as our administrative team who have crafted budgets that are student-centered, forward-thinking, and efficiently allocate our limited resources.

As this is merely a preliminary budget, I want to emphasize that our public sessions will begin on February 26 and continue through March and April. It is our expectation that through the thoughtful analysis of this budget, questions will be raised and valuable input will be sought that will ultimately lead to the adoption of a budget by the Pelham Board of Education that best reflects the values of our learning community. This preliminary budget is the first step in that journey which will culminate in the school board member election and budget vote on Tuesday, May 21, 2019.

BUDGET OVERVIEW

What Makes up the Budget Change?

Component of Budget Change	Budget to Budget Change (\$)	% of Budget Change	Proportion of Total Change
Salaries & Employee Benefits:			
Rollover of 2018-19 Budget for all staff (salaries)	1,165,000	1.58%	82.04%
Net staffing changes during 2018-19 (additions to teaching staff & elimination of IB Supervisor)	55,000	0.07%	3.87%
Net staffing changes planned for 2019-20 (reductions, retirements)	(850,819)	-1.16%	-59.92%
Decrease in pension costs (TRS rate reduction & staffing reductions)	(569,000)	-0.77%	-40.07%
Increase in health insurance costs	328,000	0.45%	23.10%
Net employee benefit changes (payroll taxes, retirement incentives, worker's comp)	128,000	0.17%	9.01%
Net Salaries & Employee Benefits changes	256,181	0.35%	18.04%
Capital & Facilities Changes:			
Increase for estimated bond anticipation note interest (subject to change)	450,000	0.61%	31.69%
Increase for estimated property lease for administrative offices (subject to change)	205,000	0.28%	14.44%
Elimination of small capital projects	(355,161)	-0.48%	-25.01%
Net reduction in various facilities lines through anticipated cost saving measures	(154,406)	-0.21%	-10.87%
Net Capital & Facilities Changes	145,433	0.20%	10.24%
Other Changes:			
Increase in out-of-district tuitions due to student need	703,705	0.96%	49.56%
Increase in transportation costs, including out of district placements	150,726	0.20%	10.61%
Increase in BOCES administrative fee	52,358	0.07%	3.69%
Net of all other budget changes	111,597	0.15%	7.86%
Net Other Changes	1,018,386	1.38%	71.72%
Budget Change	1,420,000	1.93%	100.00%

BUDGET OVERVIEW

2019-20 PRELIMINARY BUDGET

ENROLLMENT

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW

Enrollment Data

ENROLLMENT SUMMARY

	2017-18	2018-19	2019-20 Projected	2019-20 Projected	Variance based on K Registrations as of 2.22.19	Variance based on Live Birth Data
	<i>BEDS Date 10.4.17</i>	<i>BEDS Date 10.3.18</i>	<i>Kindergarten census based on registrations as of 2.22.19</i>	<i>Kindergarten census based on live birth data</i>		
Elementary Schools	1,295	1,287	1,225	1,290	(62)	3
Middle School	720	695	695	695	0	0
High School	892	909	903	903	(6)	(6)
Total	2,907	2,891	2,823	2,888	(68)	(3)

BUDGET OVERVIEW ENROLLMENT PROJECTIONS 2019-2020

2/28/2019

Grade	COLONIAL SCHOOL	HUTCHINSON SCHOOL	PROSPECT HILL SCHOOL	SIWANoy SCHOOL	MIDDLE SCHOOL	HIGH SCHOOL	SPECIAL ED.			TOTAL IN DISTRICT	
							Colonial	Hutchinson	Siwanoy		
K	36	41	33	34						144	209*
1	47	47	54	57			1	1		207	
2	51	51	57	43			2	4		208	
3	69	67	62	43			3	3	1	248	
4	61	51	53	47				2	4	218	
5	52	57	39	48				3	1	200	
6					213					213	
7					229					229	
8					253					253	
9						213				213	
10						242				242	
11						217				217	
12						231				231	

Totals	316	314	298	272	695	903	6	13	6	2823
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Elementary Schools Totals 1225

* Projections for grade K based on live births data

BUDGET OVERVIEW ENROLLMENT PROJECTIONS 2019-2020

2/28/2019

Grade	COLONIAL SCHOOL			HUTCHINSON SCHOOL			PROSPECT HILL SCHOOL			SIWANOY SCHOOL			MIDDLE SCH	HIGH SCH	SPEC ED In dist	TOTAL IN DISTRICT		
																SCTN	ACS	
K	18	18		20	21		16	17		17	17				Col	8		
<u>total</u>		<u>36</u>			<u>41</u>			<u>33</u>		<u>34</u>					<u>6</u>	144	209*	18.0
1	15	16	16	15	16	16	18	18	18	19	19	19			Hut	12		
<u>total</u>		<u>47</u>			<u>47</u>			<u>54</u>		<u>57</u>					<K-2>	205	17.1	
2	17	17	17	15	18	18	19	19	19	21	22				<u>5</u>	11		
<u>total</u>		<u>51</u>			<u>51</u>			<u>57</u>		<u>43</u>					Hut	202	18.4	
3	23	23	23	16	17	17	20	21	21	21	22				<3-5>	12		
<u>total</u>		<u>69</u>			<u>67</u>			<u>62</u>		<u>43</u>					<u>8</u>	241	20.1	
4	20	20	21	15	17	19	17	18	18	23	24				Siw	11		
<u>total</u>		<u>61</u>			<u>51</u>			<u>53</u>		<u>47</u>					<1-5>	212	19.3	
5	26	26		16	20	21	19	20		24	24					9		
<u>total</u>		<u>52</u>			<u>57</u>			<u>39</u>		<u>48</u>						196	21.8	
6													213			213		
7													229			229		
8													253			253		
9														213		213		
10														242		242		
11														217		217		
12														231		231		
Totals	316			314			298			272			695	903	25	2823		

Elementary Schools Totals

1225

ACS 19.8

17.4

18.6

20.9

Sections 16

18

16

13

Total Sctns 63

ELEMENTARY CLASS SIZE STATISTICS:

ACS(k-2) 17.8

ACS(3-5) 20.3

ACS(k-5) 19.0

ACS - Average Class Size

* Projections for grade K based on live births data

BUDGET OVERVIEW HISTORICAL OVERVIEW OF ELEMENTARY CLASS SIZE/ENROLLMENT (2008-2019)

2/28/2019

SCHOOL	GR	2008-2009			2009-2010			2010-2011			2011-2012			2012-2013			2013-2014			2014-2015			2015-2016			2016-2017			2017-2018			2018-2019			2019-2020 projected					
Colonial	K	21	21	21	18	19	19	16	16	17	19	19	19	21	22		22	22		21	22		18	19	19	21	20	20	16	17	18	15	16	16	18	18				
Hutchinson	K	19	20	20	23	23	25	17	17	17	19	21	22	15	16	17	18	18	19	15	16	17	18	18	19	23	23	24	14	15	18	15	16	16	20	21				
Prospect Hill	K	18	21	22	16	20	20	16	17	17	16	17	17	15	17	17	22	22		16	18		22	22		18	18	19	19	21	21	18	18	18	16	17				
Siwanoy	K	18	19	20	21	22		20	21		19	20		17	18	18	20	21		20	20		18	21		20	20		20	21		19	19	19	17	17				
Colonial	1	17	16	16	19	20	20	20	20	20	14	16	16	17	18	18	21	22		22	22		16	17	17	19	19	20	21	21	22	17	17	17	15	16	16			
Hutchinson	1	15	16	17	20	20	21	21	21	22	18	18	18	20	20	21	16	17	17	18	20	21	16	17	20	17	20	20	14	18	19	20	15	18	18	15	16	16		
Prospect Hill	1	20	21	21	20	21	21	19	19	19	15	16	16	17	18	18	17	17	18	22	23		18	18		22	23		19	19	20	19	19	19	18	18	18			
Siwanoy	1	14	15	16	19	20	20	24	24		23	23		19	20		17	17	18	20	21		22	23		21	21		21	21		21	22		19	19	19			
Colonial	2	19	19	19	23	23		20	20	20	20	20	20	23	23		17	17	18	23	23		20	21		17	17	17	20	20	21	23	23	23	17	17	17			
Hutchinson	2	21	22	22	24	25		19	19	19	19	21	22	18	19	20	22	23	23	16	21	16	19	21	21	17	18	20	19	19	20	16	17	17	17	15	18	18		
Prospect Hill	2	18	19	19	22	22	23	18	19	19	19	19	19	23	24		18	20	20	17	18	18	17	18	18	18	20		17	17	17	20	21	21	19	19	19			
Siwanoy	2	17	17		23	25		18	19	20	24	24		23	23		20	21		18	19	19	21	21		16	16	16	21	23		21	22		21	22				
Colonial	3	18	18	17	19	20	20	23	24		20	20	21	22	22	22	22	23		18	18	19	23	24		20	21		16	17	19	20	20	21	23	23	23			
Hutchinson	3	19	20	22	19	20	22	25	26		19	19	19	19	20	22	19	20	20	24	24	25	18	19	20	20	20	20	19	22	22	15	17	19	16	17	17			
Prospect Hill	3	18	19	19	19	19	19	22	23	24	19	20	20	18	19	19	17	17	18	20	20	20	17	18	18	17	18	19	19	20		17	18	18	20	21	21			
Siwanoy	3	21	21	22	18	18		24	24		19	19	19	24	25		24	24		21	22		19	19	19	20	21		15	16	16	23	24		21	22				
Colonial	4	17	16	16	23	24		18	18	18	23	23		20	20	21	21	21	22	20	23		19	20	20	23	23		21	22		17	17	18	20	20	21			
Hutchinson	4	20	21	22	18	21	21	22	23	23	20	21	19	20	21	21	20	21	22	19	21	21	23	25	25	18	20	20	21	21	22	16	20	21	15	17	19			
Prospect Hill	4	21	21	21	20	21	21	18	19	19	24	25	25	20	20	21	19	19	20	18	18	18	20	21	22	17	18	19	17	19	19	19	20		17	18	18			
Siwanoy	4	18	17	17	20	21	22	18	19		24	24		19	19	20	24	25		24	24		21	23		19	20	20	20	21		24	24		23	24				
Colonial	5	18	17		24	24		23	23		16	18	19	23	25		18	18	19	21	21	22	20	21		19	21	21	23	23		22	22		26	26				
Hutchinson	5	18	20	21	20	21	21	21	22	22	23	23	24	19	19	20	21	21	21	22	23	23	20	20	22	23	24	25	20	20	20	20	23	24	16	20	21			
Prospect Hill	5	22	23	23	19	20	20	19	19	19	18	18	19	24	24	25	21	21	21	19	19	20	18	18	18	21	21	21	18	18	19	18	18	19	19	20				
Siwanoy	5	17	17	17	17	17	18	20	20	21	19	20		25	26		19	19	19	25	25		23	24		21	21		20	21	21	21	22		24	24				
SELF CONTAINED																																								
Colonial								3			7			5			6			6						6						6			6					
Hutchinson	6				8			5			2			4			3						4			14			11			16			13					
Prospect Hill	7				8			10			7			7									1			4														
Siwanoy																							6			9			8			7			6					
		tot	#sec	ACS	tot	#sec	ACS	tot	#sec	ACS	tot	#sec	ACS	tot	#sec	ACS	tot	#sec	ACS	tot	#sec	ACS	tot	#sec	ACS	tot	#sec	ACS	tot	#sec	ACS	tot	#sec	ACS	tot	#sec	ACS			
Colonial		306	17	18.0	315	15	21.0	316	16	19.8	323	17	19.0	317	15	21.1	303	15	20.2	295	14	21.1	294	15	19.6	318	16	19.9	317	16	19.8	324	17	19.1	316	16	19.8			
Hutchinson		355	18	19.7	364	17	21.4	356	17	20.9	365	18	20.3	347	18	19.3	358	18	19.9	362	18	20.1	361	18	20.1	372	18	20.7	363	19	19.1	340	19	17.9	314	17	18.5			
Prospect Hill		366	18	20.3	363	18	20.2	345	18	19.2	342	18	19.0	339	17	19.9	327	17	19.2	304	16	19.0	303	16	18.9	309	16	19.3	319	17	18.8	320	17	18.8	298	16	18.6			
Siwanoy		303	17	17.8	301	15	20.1	292	14	20.9	277	13	21.3	296	14	21.1	288	14	20.6	278	13	21.4	274	13	21.1	272	14	19.4	277	14	19.8	281	13	21.6	272	13	20.9			
TOTAL ELEM.		1343			1359			1327			1323			1315			1282			1248			1249			1304			1301			1294			1225					

Enrollment for each year as of February 1 for Budget Planning

BUDGET OVERVIEW

HISTORICAL OVERVIEW OF SECONDARY SCHOOLS ENROLLMENT (2008-2019)

2/28/2019

SCHOOL	GR	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020 projected
PMS	6	215	213	224	235	225	236	241	245	211	256	229	213
PMS	7	221	214	221	222	231	230	238	233	244	214	250	229
PMS	8	214	233	215	222	223	227	231	231	229	250	212	250
	ungraded	4	5	6	3	2	4	2	3	4	3	4	3
Total PMS		654	665	666	682	681	697	712	712	688	723	695	695
PMHS	9	208	208	227	208	220	214	213	224	241	217	242	212
PMHS	10	182	213	200	228	196	215	209	213	222	239	214	242
PMHS	11	174	178	210	196	220	192	215	203	213	218	230	214
PMHS	12	188	178	176	211	192	215	191	208	207	209	213	230
	ungraded	5	3	4	10	8	9	10	9	6	8	7	5
Total PMHS		757	780	817	853	836	845	838	857	889	891	906	903
Total Secondary		1411	1445	1483	1535	1517	1542	1550	1569	1577	1614	1601	1598

Enrollment numbers for each year as of February 1 for budget Planning

BUDGET OVERVIEW

2019-20 PRELIMINARY BUDGET

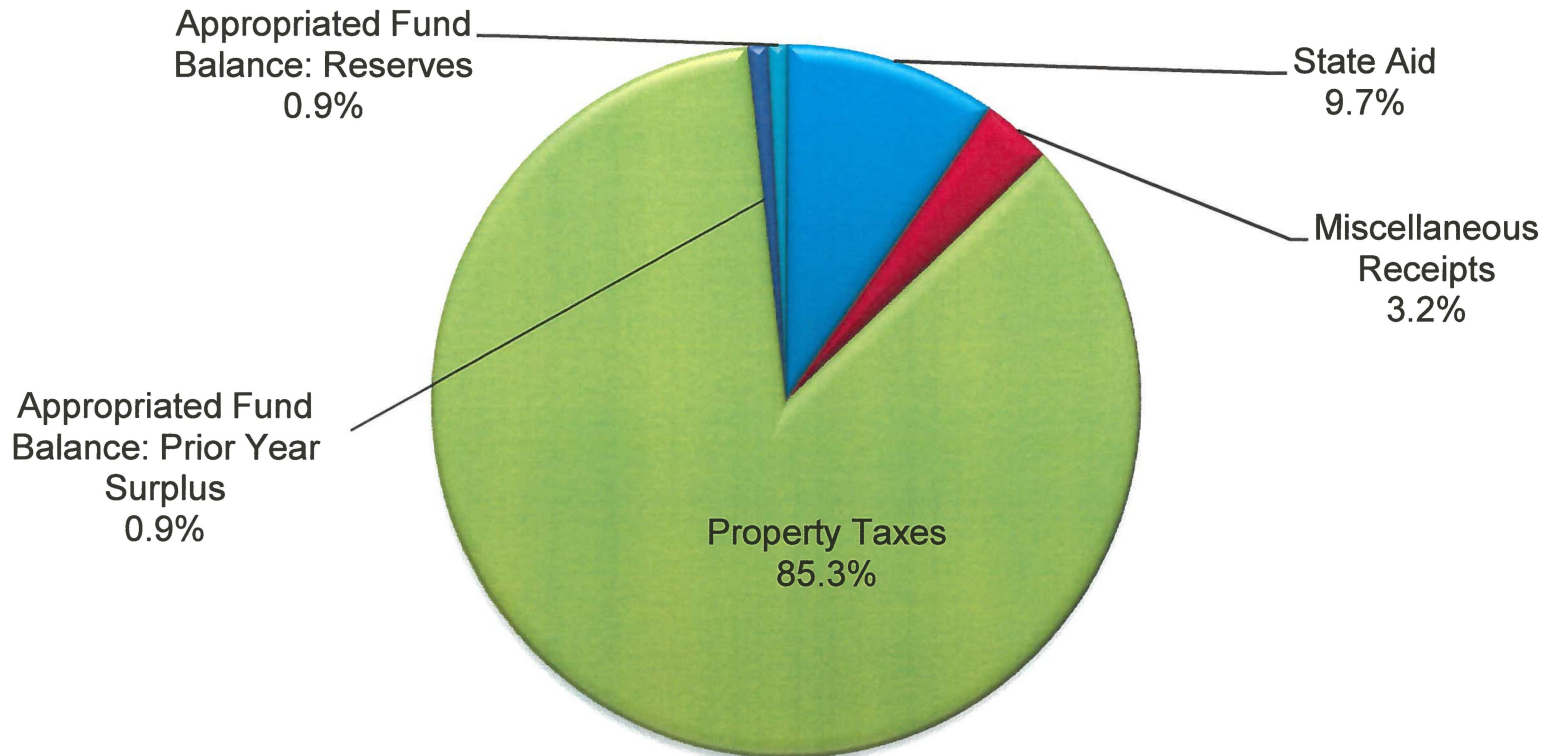
REVENUE

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

	% of 2019-20 Budget	2017-18	2018-19		2019-20	Variance	
		Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Property Taxes	85.3%	60,427,331	61,692,210	61,692,210	64,096,306	2,404,096	2,404,096
State & Federal Aid	9.7%	7,568,105	7,843,736	7,918,889	7,268,507	(575,229)	(650,382)
Miscellaneous Receipts	3.2%	2,230,179	2,389,054	2,298,376	2,380,187	(8,867)	81,811
Appropriated Fund Balance	1.8%	150,000	1,725,000	200,000	1,325,000	(400,000)	1,125,000
Total Revenues & Other Funding Sources	100.0%	70,375,615	73,650,000	72,109,475	75,070,000	1,420,000	2,960,525

BUDGET OVERVIEW
SOURCES OF FUNDING
2019-20 Preliminary Budget



BUDGET OVERVIEW

2019-20 PRELIMINARY BUDGET

PROPERTY TAXES

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

PROPERTY TAXES

In New York State, school district operations are financed primarily through property taxes. The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levy increases for local governments, including school districts, to no more than two percent or the rate of inflation, whichever is lower (prior to allowable exclusions).

For school districts, Education Law 2023-a specifies a “cap” of the lesser of two percent or inflation (the tax levy limit), but not less than the prior year’s levy. This baseline cap is then adjusted by several factors to produce a “maximum allowable tax levy limit.” Allowable adjustments include pension contribution rate increases greater than two percentage points, certain large legal expenses (tort actions), and the local share of capital expenditures.

This final levy limit can be higher than two percent. In fact, every school district’s tax levy limit will be different. State law requires localities to calculate their levy limits and report their computation to the Comptroller’s Office by March 1 each year, before they adopt their annual budget.

The actual increase in the levy serves as a threshold or trigger for determining what percentage of voters will be required to approve the budget. If a district seeks an increase at or below the levy limit, approval by a simple majority (50 percent plus one vote) suffices. If a district seeks an increase greater than the levy limit, approval by 60 percent of voters is required.

Districts are permitted two chances to obtain voter approval. If voters do not approve the budget in the second vote, the levy is capped at the prior year level.

This 2019-20 budget proposal calls for a tax levy increase at the tax cap; therefore a simple majority approval is required in the current year. See following pages for calculation of the current year tax levy calculation and historical tax levy data.

A property owner's tax bill will depend on assessed property values, eligibility for STAR (State Tax Assessment Relief) exemption, base proportions for Homestead versus Non-Homestead properties, as well as the school tax levy. See Appendix 2 for more information on STAR exemptions, base proportions and assessed valuations.

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

PROPERTY TAXES						
	2017-18	2018-19		2019-20	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Property Tax Levy	56,330,270	61,692,210	57,914,832	64,096,306	2,404,096	
STAR Aid Grant from NYS	4,097,061		3,777,378	-	-	
Total Property Taxes	60,427,331	61,692,210	61,692,210	64,096,306	2,404,096	2,404,096

BUDGET OVERVIEW REVENUE & OTHER SOURCES OF FUNDING

Preliminary Tax Levy Calculation for 2019-20 (as of February 22, 2019)

			Change in Levy	
			\$	%
2018-19 Tax Levy		\$61,692,210		
Tax Base Growth Factor District Specific--Provided by Office of Real Property Services	x	1.0045		
	=	\$61,969,825	\$277,615	0.45%
<u>2018-19 Exclusions: Local Share of Capital Expenditures:</u> Debt Service-Principle & Interest Payments Capital Projects funded through Budgetary Appropriations Building Aid Appropriation from Debt Service Fund		(3,559,119) (250,000) 2,221,314 200,000		
Total Prior Year Exclusions	-	(1,387,805)	(1,387,805)	(2.25%)
Prior Year Tax Levy Limit	=	\$60,582,020		
Allowable Levy Growth Factor (CPI) (1 + inflation factor up to 2%; actual for 2018 = 2.44%)	x	1.02		
2019-20 Tax Levy Limit (before Exclusions)	=	\$61,793,660	\$1,211,640	1.96%
<u>2019-20 Exclusions: Local Share of Capital Expenditures:</u> Debt Service-Principle & Interest Payments (Existing Debt) Capital Projects funded through Budgetary Appropriations/Tax Levy Anticipated Borrowing for 2018 Bond Referendum Building Aid Appropriation from Debt Service Fund		3,547,403 0 450,000 (1,694,757) (0)		
Total Current Year Exclusions	+	2,302,646	2,302,646	3.74%
2019-20 Allowable Tax Levy (with simple majority approval)	=	\$64,096,306	\$2,404,096	3.90%
2019-20 Proposed Tax Levy		\$64,096,306	\$2,404,096	3.90%

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

TAX LEVY CALCULATIONS (SINCE INCEPTION OF TAX CAP)								
	Actual							Proposed
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Prior Year Tax Levy	53,857,112	55,257,574	57,050,899	58,154,792	59,224,034	59,254,100	60,427,331	61,692,210
Tax Base Growth Factor	1.0048	1.0056	1.0021	1.0029	1.0039	1.0028	1.0038	1.0045
Sub-total	54,115,626	55,567,016	57,170,706	58,323,441	59,455,008	59,420,011	60,656,955	61,969,825
Prior Year Exclusions:								
Pension	-							
Capital	(775,582)	(856,345)	(875,647)	(1,037,825)	(1,334,845)	(1,169,320)	(1,534,989)	(1,387,805)
Total Prior Year Exclusions	(775,582)	(856,345)	(875,647)	(1,037,825)	(1,334,845)	(1,169,320)	(1,534,989)	(1,387,805)
Prior Year Tax Levy Limit	53,340,044	54,710,671	56,295,059	57,285,616	58,120,163	58,250,691	59,121,966	60,582,020
Allowable Levy Growth Factor (lower of CPI or 2%)	1.0200	1.0200	1.0146	1.0162	1.0012	1.0126	1.0200	1.0200
Current Year Tax Levy Limit before Exclusions	54,406,845	55,804,885	57,116,967	58,213,643	58,189,907	58,984,650	60,304,405	61,793,660
Current Year Exclusions:								
Pension	25,640	773,769						
Capital	1,068,946	875,647	1,037,825	1,334,845	1,169,320	1,534,989	1,387,805	2,302,646
Total Current Year Exclusions	1,094,586	1,649,416	1,037,825	1,334,845	1,169,320	1,534,989	1,387,805	2,302,646
Allowable Tax Levy	55,501,431	57,454,301	58,154,792	59,548,488	59,359,227	60,519,639	61,692,210	64,096,306
\$ Growth	1,644,319	2,196,727	1,103,893	1,393,696	135,193	1,265,539	1,264,879	2,404,096
% Growth	3.05%	3.98%	1.93%	2.40%	0.23%	2.14%	2.09%	3.90%
Actual Tax Levy	55,257,574	57,050,899	58,154,792	59,224,034	59,254,100	60,427,331	61,692,210	64,096,306
\$ Growth	1,400,462	1,793,325	1,103,893	1,069,242	30,066	1,173,231	1,264,879	2,404,096
% Growth	2.60%	3.25%	1.93%	1.84%	0.05%	1.98%	2.09%	3.90%
Tax Levied below Allowable Tax Levy	243,857	403,402	(0)	324,454	105,127	92,308	0	0
Annual Taxing Capacity Below Allowable Tax Levy	243,857	647,259	647,259	971,712	1,076,839	1,169,148	1,169,148	1,169,148
Consumer Price Index (CPI)	3.20%	2.10%	1.46%	1.62%	0.12%	1.26%	2.13%	2.44%

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING
2019-20 Preliminary Budget

ESTIMATED EFFECT OF SCHOOL TAX INCREASE

Example 1: \$500,000 Home Assessment			
2018-19 School Taxes (Base Year)=		\$9,196	
	% Change in Assessment		
	2.00%	4.00%	6.00%
Estimated 19-20 School Tax	\$ 9,433	\$ 9,618	\$ 9,803
Tax Increase (Decrease)	\$ 237	\$ 422	\$ 607
% Change	2.58%	4.59%	6.60%

Example 2: \$900,000 Home Assessment			
2018-19 School Taxes (Base Year)=		\$16,553	
	% Change in Assessment		
	2.00%	4.00%	6.00%
Estimated 19-20 School Tax	\$ 16,979	\$ 17,312	\$ 17,645
Tax Increase (Decrease)	\$ 426	\$ 759	\$ 1,092
% Change	2.58%	4.59%	6.60%

Example 3: \$1,300,000 Home Assessment			
2018-19 School Taxes (Base Year)=		\$23,909	
	% Change in Assessment		
	2.00%	4.00%	6.00%
Estimated 19-20 School Tax	\$ 24,525	\$ 25,006	\$ 25,487
Tax Increase (Decrease)	\$ 616	\$ 1,097	\$ 1,578
% Change	2.58%	4.59%	6.60%

BUDGET OVERVIEW

2019-20 PRELIMINARY BUDGET

STATE AID

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

STATE AID

The District receives aid from New York State based on various aid formulas that take into account factors such as:

- * District spending in certain categories such as capital expenditures (Building Aid), purchases through BOCES (BOCES Aid) and transportation (Transportation Aid). These are known as "expense-driven aids."
- * The cost of educating certain students (High Cost and Private Excess Aids)
- * Enrollment data (Instructional Materials Aid)
- * Total wealth pupil units
- * Income based on adjusted gross income of residents of Pelham as reported on their individual tax returns
- * Average daily attendance of pupils present on a regular school day
- * Average daily membership (measure of enrollment)
- * Regional cost index

The District prepares the budget based on published state aid runs. The State Aid figures reflected in the 2019-20 Preliminary Budget are based on published state aid runs released on January 15, 2019. Revisions to the aid runs may occur as the state budget process evolves. Final State Aid figures are expected by April 2019 and will be reflected in the 2019-20 budget proposed to the taxpayers in May 2019.

On a budget to budget basis, State Aid for 2019-20 is projected to drop by \$575,229 due almost entirely to a reduction in Building Aid of \$526,557. A similar reduction in Building Aid is expected in 2020-21, as the relevant projects will have been fully aided as of FY2020-21. This Aid drop contributes to the increase in Property Taxes since the District's local share of capital expenditures (a component of the Tax Cap Formula) increases without the offsetting Aid.

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

STATE & FEDERAL AID						
	2017-18	2018-19		2019-20	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Federal Aid						
Medicaid Assistance	-	-	-	-	-	-
Total Federal Aid	-	-	-	-	-	-
State Aid						
Foundation Aid	3,327,124	3,447,479	3,447,283	3,464,331	16,852	17,048
BOCES Aid	1,319,475	1,227,764	1,336,552	1,161,445	(66,319)	(175,107)
High Cost Excess Cost	94,125	59,499	89,516	96,710	37,211	7,194
Private Excess Cost	74,590	96,219	54,792	60,922	(35,297)	6,130
Local Share of Education Costs	-	-	-	-	-	-
Hardware & Technology	22,615	25,186	25,080	25,760	574	680
Software, Library & Textbook	235,434	238,238	237,670	236,997	(1,241)	(673)
Transportation	387,820	411,441	376,956	410,989	(452)	34,033
High Tax Aid	116,596	116,596	116,596	116,596	-	-
Building Aid	1,994,721	2,221,314	2,134,444	1,694,757	(526,557)	(439,687)
Other State Aid (outside of State Aid runs):						
Legislative Grants/Bullet Aid			100,000			(100,000)
Miscellaenous other aids & prior year adjust.	(4,395)			-	-	-
Total State Aid	7,568,105	7,843,736	7,918,889	7,268,507	(575,229)	(650,382)

BUDGET OVERVIEW
2019-20 PRELIMINARY BUDGET

MISCELLANEOUS RECEIPTS

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

MISCELLANEOUS RECEIPTS

Day School Tuition: Non-Resident & Other Districts includes tuition charged for non-resident students attending secondary school in the District. Such students are accepted to the District based on Board of Education policy. Tuition is charged in accordance with formulas established by NYS.

Health Services revenue includes billings for non-resident tuition students for health-related services as allowed under NYS law.

Westchester County Sales Tax is apportioned among local governments, including school districts, according to state statute.

Shared Town Services includes billings to the Town of Pelham for use of school property, including the athletic fields. This arrangement is governed by an Inter-Municipal Agreement.

Rental of Property includes use of school buildings and property by outside organizations based on established building usage fees in place.

Interest on Cash Deposits includes earnings on District cash and investments. The District is governed by NYS law and Board of Education policy as to the types of investments it can make.

Refund-Prior Year Arts in Education includes reimbursement from the various school PTAs for arts-in-education and environmental science programs paid for by the District through BOCES.

Refund-Prior Year Expenses-BOCES includes refunds of expenditures made in the prior fiscal year from BOCES.

Refund-Prior Year Expenses-Other includes refunds of expenditures made in the prior fiscal year from various sources.

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

MISCELLANEOUS RECEIPTS						
	2017-18	2018-19		2019-20	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Day School Tuition-Non Residents	206,810	277,902	152,879	144,832	(133,070)	(8,047)
Day School Tuition-Other Districts	742,765	754,912	874,910	883,022	128,110	8,112
Health Services-Other Districts	92,340	152,950	100,000	133,000	(19,950)	33,000
Westchester County Sales Tax	689,846	680,000	702,025	715,000	35,000	12,975
Shared Town Services	54,498	60,000	52,468	55,000	(5,000)	2,532
Rental of Property	47,605	42,237	36,256	42,500	263	6,244
Interest on Cash Deposits	51,202	30,000	74,500	70,000	40,000	(4,500)
Refund-Prior Year Arts in Education	159,543	165,000	169,581	165,000	-	(4,581)
Refund-Prior Year Expenses-BOCES	133,142	93,400	110,000	100,000	6,600	(10,000)
Refund Prior Year Expenses-Other	27,871	100,000	7,000	50,000	(50,000)	43,000
Other Miscellaneous Receipts	24,557	32,653	18,757	21,833	(10,820)	3,076
Total Miscellaneous Receipts	2,230,179	2,389,054	2,298,376	2,380,187	(8,867)	81,811

BUDGET OVERVIEW

2019-20 PRELIMINARY BUDGET

OTHER FUNDING

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

OTHER SOURCES OF FUNDING

Appropriated Fund Balance: Prior Year Surplus

This budget proposal reflects an appropriation of \$700,000 in available fund balance at the end of 2018-19 as a source of financing to support the 2019-20 budget. This amount reflects a reduction of \$110,000 from the prior year.

Appropriated Fund Balance: ERS Pension Reserve

The proposed amount of \$625,000 represents an appropriation from the District's reserve for retirement contributions to the NYS Employee Retirement System (ERS). The District first began to utilize this reserve in 2012-13 as state mandated ERS pension contributions began to sharply increase. In a given year, the District can appropriate an amount up to the ERS Pension Expenditure for that year. This amount reflects a reduction of \$90,000 from the prior year.

Appropriated Fund Balance: Debt Service Fund

The District maintains a Debt Service Fund (DSF), the purpose of which is to satisfy debt service payments of the District, essentially bond interest and principle payments. In a given year, the District can appropriate an amount up to the budgeted debt service payments for that year. The District has historically appropriated some level of funds from the DSF in support of the operating budget. The current budget proposal does not include an appropriation from the DSF.

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

OTHER SOURCES OF FUNDING						
	2017-18	2018-19		2019-20	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Appropriated Fund Balance:						
Prior Year Surplus-Carryforward		810,000		700,000	(110,000)	700,000
ERS Pension Reserve		715,000		625,000	(90,000)	625,000
Debt Service Fund	150,000	200,000	200,000		(200,000)	(200,000)
TOTAL OTHER SOURCES OF FUNDING	150,000	1,725,000	200,000	1,325,000	(400,000)	1,125,000

BUDGET OVERVIEW
2019-20 PRELIMINARY BUDGET

HISTORICAL REVENUES

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

5 YEAR HISTORICAL ACTUAL REVENUES					
	2013-14	2014-15	2015-16	2016-17	2017-18
Property Taxes					
Property Tax Levy	52,304,034	53,508,438	54,453,038	54,789,529	56,330,270
STAR Aid Grant from NYS	4,746,866	4,646,354	4,770,996	4,464,571	4,097,061
TOTAL PROPERTY TAXES	57,050,900	58,154,792	59,224,034	59,254,100	60,427,331
Federal Aid					
Medicaid Assistance	1,142	1,242	5,496	1,727	-
Emergency Disaster Assistance	378				
TOTAL FEDERAL AID	1,520	1,242	5,496	1,727	-
State Aid					
Foundation Aid	3,013,488	3,142,448	3,170,878	3,180,509	3,327,124
BOCES Aid	951,297	1,143,949	1,264,020	1,308,615	1,319,475
High Cost Excess Cost	126,462	81,270	113,843	50,546	94,125
Private Excess Cost	38,179	42,866	36,691	77,889	74,590
Local Share of Educ Costs	(67,158)	(61,744)	(22,850)	(24,135)	-
Hardware & Technology	18,131	19,583	21,282	21,448	22,615
Software, Library & Textbook	236,906	234,009	233,223	232,859	235,434
Transportation	301,947	318,200	333,386	283,583	387,820
High Tax Aid	116,596	116,596	116,596	116,596	116,596
GAP elimination (reduction in aid)	(860,980)	(258,294)	(156,571)	-	-
Building Aid	1,809,727	1,891,391	1,899,678	1,932,202	1,994,721
Other State Aid:					
Tuition Aid	132,700	134,528	69,689	75,941	-
Legislative Grants/Bullet Aid	100,000	100,000		50,000	
Miscellaenous other aids & prior year adjustments	21,369	13,102	(11,377)	18,615	(4,395)
TOTAL STATE AID	5,938,664	6,917,904	7,068,488	7,324,668	7,568,105

BUDGET OVERVIEW
REVENUE OTHER SOURCES OF FUNDING BUDGET
2019-20 Preliminary Budget

5 YEAR HISTORICAL ACTUAL REVENUES, Continued					
	2013-14	2014-15	2015-16	2016-17	2017-18
Miscellaneous Revenues					
Day School Tuition-Non Residents	156,721	196,306	168,066	255,616	206,810
Day School Tuition-Other Districts	822,881	981,846	994,822	1,025,162	742,765
Health Services-Other Districts	170,338	135,382	69,140	255,070	92,340
Westchester County Sales Tax	632,803	644,411	650,992	657,774	689,846
Shared Town Services	63,738	60,919	57,551	60,568	54,498
Rental of Property	57,085	27,684	35,842	41,746	47,605
Interest on Cash Deposits	38,815	21,688	19,378	23,675	51,202
Refund-Prior Year Arts in Education	157,490	146,580	151,615	182,080	159,543
Refund-Prior Year Expenses-BOCES	83,940	92,119	104,282	95,521	133,142
Refund Prior Year Expenses-Other	92,787	101,225	328,380	170,672	27,871
Other Miscellaneous Receipts	106,771	56,945	27,628	56,407	24,557
TOTAL MISCELLANEOUS RECEIPTS	2,383,368	2,465,104	2,607,697	2,824,291	2,230,179
Interfund Transfers					
Debt Service Fund	700,000	150,000	375,000	176,027	150,000
Total Revenues & Interfund Transfers	66,074,452	67,689,043	69,280,714	69,580,813	70,375,615

BUDGET OVERVIEW

2019-20 PRELIMINARY BUDGET

APPROPRIATIONS

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW

What Makes up the Budget Change?

Component of Budget Change	Budget to Budget Change (\$)	% of Budget Change	Proportion of Total Change
<u>Salaries & Employee Benefits:</u>			
Rollover of 2018-19 Budget for all staff (salaries)	1,165,000	1.58%	82.04%
Net staffing changes during 2018-19 (additions to teaching staff & elimination of IB Supervisor)	55,000	0.07%	3.87%
Net staffing changes planned for 2019-20 (reductions, retirements)	(850,819)	-1.16%	-59.92%
Decrease in pension costs (TRS rate reduction & staffing reductions)	(569,000)	-0.77%	-40.07%
Increase in health insurance costs	328,000	0.45%	23.10%
Net employee benefit changes (payroll taxes, retirement incentives, worker's comp)	128,000	0.17%	9.01%
Net Salaries & Employee Benefits changes	256,181	0.35%	18.04%
<u>Capital & Facilities Changes:</u>			
Increase for estimated bond anticipation note interest (subject to change)	450,000	0.61%	31.69%
Increase for estimated property lease for administrative offices (subject to change)	205,000	0.28%	14.44%
Elimination of small capital projects	(355,161)	-0.48%	-25.01%
Net reduction in various facilities lines through anticipated cost saving measures	(154,406)	-0.21%	-10.87%
Net Capital & Facilities Changes	145,433	0.20%	10.24%
<u>Other Changes:</u>			
Increase in out-of-district tuitions due to student need	703,705	0.96%	49.56%
Increase in transportation costs, including out of district placements	150,726	0.20%	10.61%
Increase in BOCES administrative fee	52,358	0.07%	3.69%
Net of all other budget changes	111,597	0.15%	7.86%
Net Other Changes	1,018,386	1.38%	71.72%
Budget Change	1,420,000	1.93%	100.00%

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
By Function Code
2019-20 Preliminary Budget

	2017-18 Actual Expenditures	2018-19		2019-20	Budget to Budget Change		Budget to Actual Change	
		Adopted Budget	Projected Actual	Preliminary Budget	\$	%	\$	%
General Support								
Board of Education & General Meeting	77,519	92,540	115,844	86,122	(6,418)	-6.94%	(29,722)	-25.66%
Central Administration	1,711,581	1,668,929	1,734,177	1,729,671	60,742	3.64%	(4,506)	-0.26%
Operations & Maintenance	5,206,438	5,748,063	5,348,696	5,743,078	(4,985)	-0.09%	394,382	7.37%
Special Items	690,001	669,401	669,069	739,734	70,333	10.51%	70,665	10.56%
Total General Support	7,685,539	8,178,933	7,867,786	8,298,605	119,672	1.46%	430,819	5.48%
Instruction								
Administration & Program Improvement	2,837,520	2,917,692	2,887,260	2,807,102	(110,590)	-3.79%	(80,158)	-2.78%
Regular School Program	27,053,138	27,815,575	27,529,555	28,115,338	299,763	1.08%	585,783	2.13%
Special Education Program	7,000,400	6,924,742	7,244,767	7,622,557	697,815	10.08%	377,790	5.21%
Instructional Support	1,844,303	1,719,926	1,828,849	1,799,270	79,344	4.61%	(29,579)	-1.62%
Pupil Personnel Services	3,961,834	4,053,254	4,026,924	4,185,849	132,595	3.27%	158,925	3.95%
Total Instruction	42,697,195	43,431,189	43,517,355	44,530,116	1,098,927	2.53%	1,012,761	2.33%
Pupil Transportation	1,046,721	1,142,177	1,207,931	1,293,642	151,465	13.26%	85,711	7.10%
Community Services	97,585	178,833	131,788	153,799	(25,034)	-14.00%	22,011	16.70%
Undistributed								
Employee Benefits	15,671,942	16,879,749	16,322,510	16,766,435	(113,314)	-0.67%	443,925	2.72%
Interfund Transfers	4,083,700	3,839,119	3,839,120	4,027,403	188,284	4.90%	188,283	4.90%
Total Undistributed	19,755,642	20,718,868	20,161,630	20,793,838	74,970	4.23%	632,208	7.62%
Total Appropriations	71,282,682	73,650,000	72,886,490	75,070,000	1,420,000	1.93%	2,183,510	3.00%

**BUDGET OVERVIEW
APPROPRIATIONS BUDGET
Function Code Descriptions
2019-20 Preliminary Budget**

General Support

The General Support category includes services that support the educational programs of the District including: Board of Education, District Clerk, District Meeting including annual budget vote, Central Administration including the Superintendent's office, Business Administration, Legal, Personnel, Public Information Services, Operations & Maintenance, Insurance, School Association Dues, Sewer Taxes and BOCES Administrative Fees.

For more information, see "General Support" Section of the Budget Book.

Instruction

The Instructional Program category includes direct classroom instruction for regular and special education, supervision and improvement of the instructional program, guidance, health services, psychology, library & audio-visual services, technology, BOCES, attendance, co-curricular activities, and interscholastic athletics.

For more information, see "Instructional" Section of the Budget Book.

Transportation

The Pupil Transportation category includes mandated transportation services for students who attend private, parochial and special education schools. In addition, transportation is provided for interscholastic athletic events and in-district transportation for students with IEP-mandated special needs.

For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

Community Services

The Community Services category includes civic activities and community recreation activities associated with the use of Glover, Franklin, Ingalls and other District fields and playgrounds, as well as all other recreational and athletic fields.

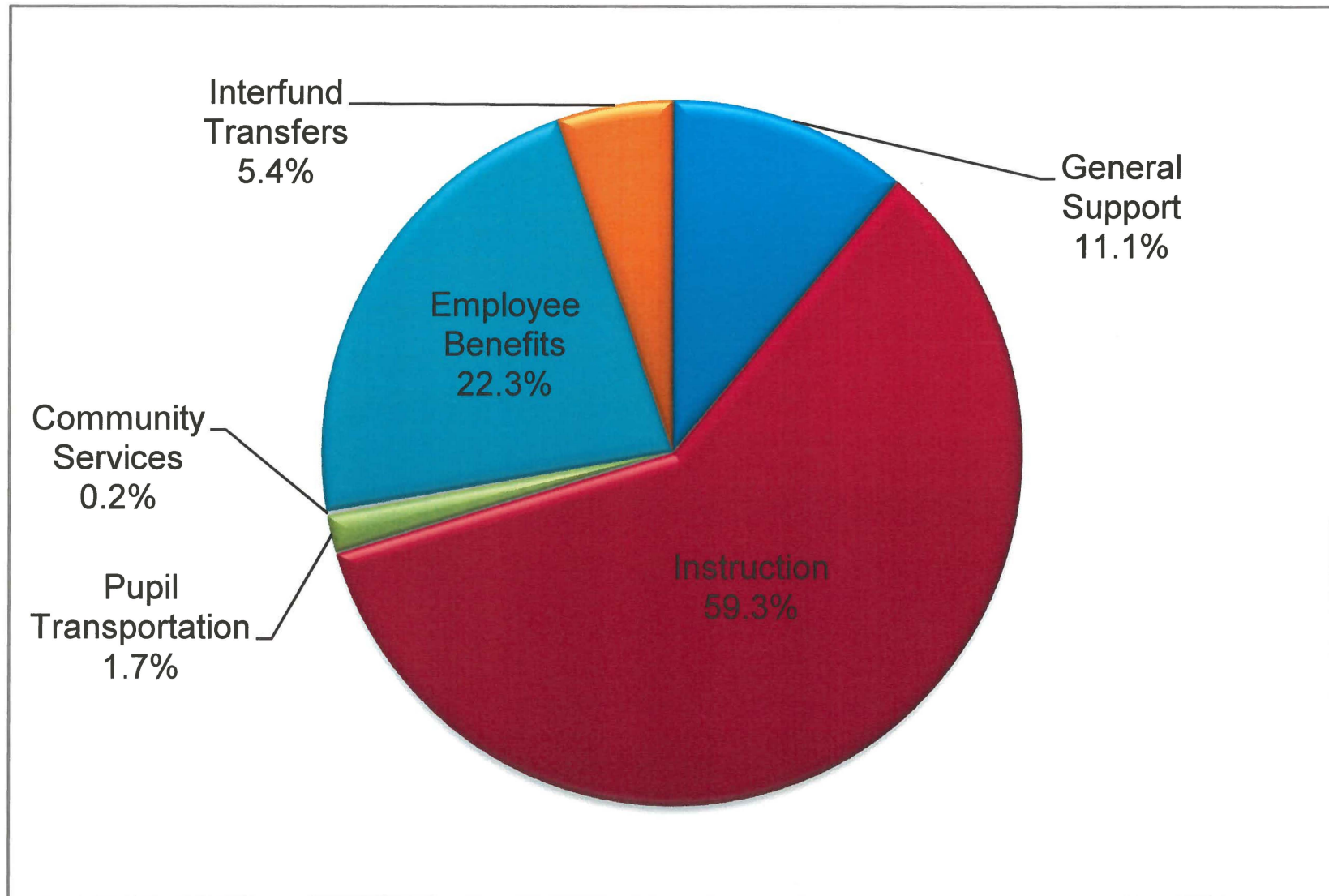
For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

Undistributed

The Undistributed category includes employee benefits, debt service expense and interfund transfers.

For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

**BUDGET OVERVIEW
APPROPRIATIONS BUDGET
BY FUNCTION CODE
2019-20 Preliminary Budget**



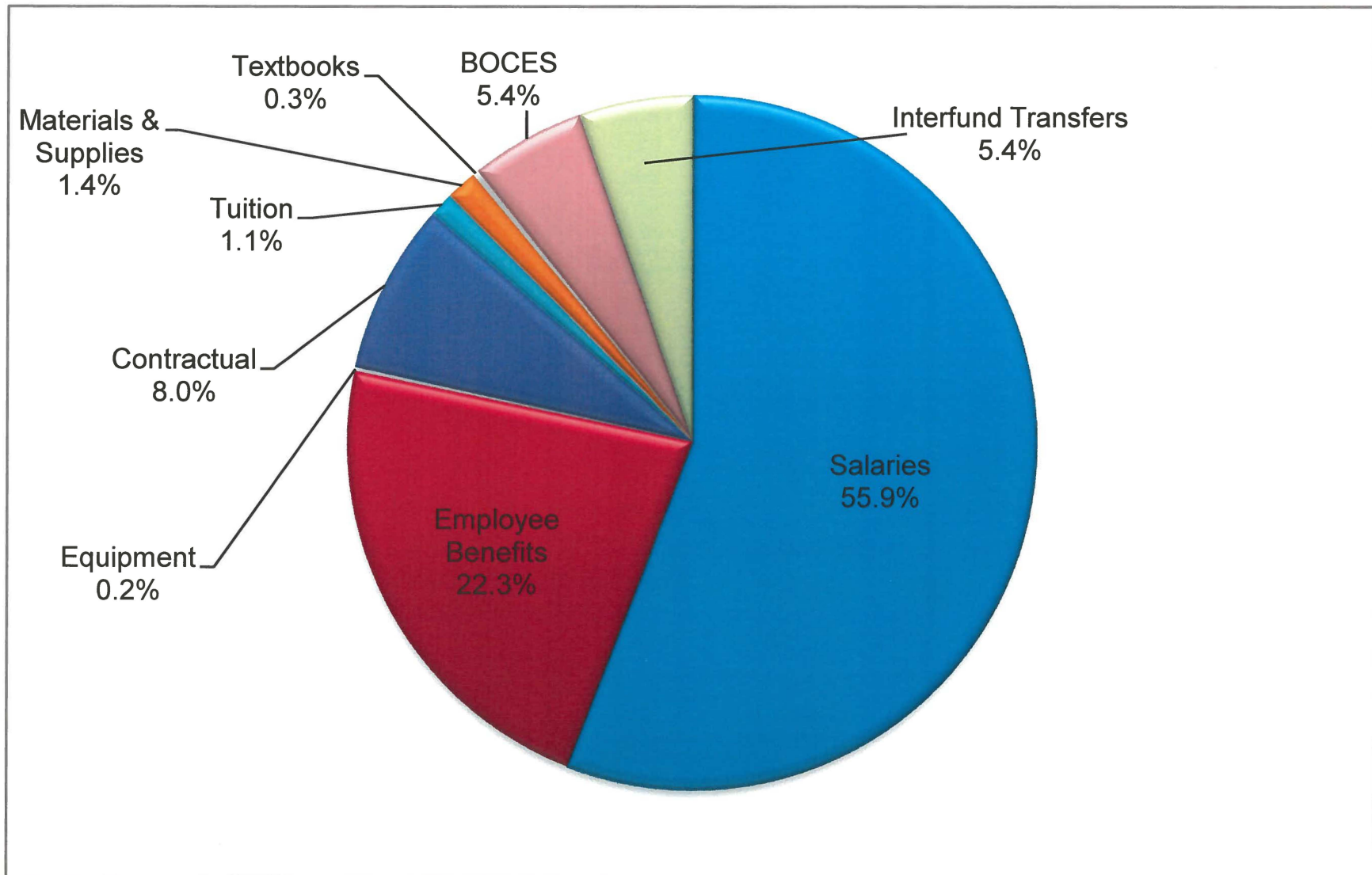
BUDGET OVERVIEW
APPROPRIATIONS BUDGET
5 Year Historical Actual Expenditures
By Function Code
2019-20 Preliminary Budget

	2013-14	2014-15	2015-16	2016-17	2017-18
General Support	7,959,543	6,914,399	8,665,372	8,112,930	7,685,539
Instruction	37,248,406	38,130,858	39,084,569	41,316,101	42,697,195
Transportation	982,757	971,213	840,921	1,186,752	1,046,721
Community Services	361,699	312,636	514,825	105,106	97,585
Employee Benefits	15,992,172	17,053,283	15,642,750	15,778,300	15,671,942
Interfund Transfers	4,247,476	3,706,358	3,702,273	3,397,865	4,083,700
Total Expenditures	66,792,053	67,088,747	68,450,709	69,897,054	71,282,682

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
By Category of Expense (Object Code)
2019-20 Preliminary Budget

	2017-18 Actual Expenditures	2018-19		2019-20	Budget to Budget Change		Budget to Actual Change	
		Adopted Budget	Projected Actual	Preliminary Budget				
				\$	%	\$	%	
Salaries	40,866,124	41,618,368	41,394,936	41,987,846	369,478	0.89%	592,910	1.43%
Employee Benefits	15,671,942	16,879,749	16,322,510	16,766,435	(113,314)	-0.67%	443,925	2.72%
Subtotal-Salaries & Benefits	56,538,066	58,498,117	57,717,446	58,754,281	256,164	0.44%	1,036,835	1.80%
Equipment	128,939	157,128	186,413	137,060	(20,068)	-12.77%	(49,353)	-26.48%
Contractual	5,329,131	5,825,709	5,605,719	5,990,396	164,687	2.83%	384,677	6.86%
Tuition	571,715	530,094	731,863	850,902	320,808	60.52%	119,039	16.27%
Materials & Supplies	895,782	1,010,827	968,806	1,077,248	66,421	6.57%	108,442	11.19%
Textbooks	192,622	210,456	216,741	203,769	(6,687)	-3.18%	(12,972)	-5.99%
BOCES	3,542,727	3,578,550	3,620,382	4,028,941	450,391	12.59%	408,559	11.28%
Interfund Transfers								
Debt Service Fund	3,428,050	3,559,119	3,559,120	3,997,403	438,284	12.31%	438,283	12.31%
Capital Fund	625,000	250,000	250,000	-	(250,000)	-100.00%	(250,000)	-100.00%
Special Aid Fund	30,650	30,000	30,000	30,000	-	0.00%	-	0.00%
Subtotal-Interfund Transfers	4,083,700	3,839,119	3,839,120	4,027,403	188,284	4.90%	188,283	4.90%
Total Appropriations	71,282,682	73,650,000	72,886,490	75,070,000	1,420,000	1.93%	2,183,510	3.00%

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
BY CATEGORY OF EXPENSE
2019-20 Preliminary Budget



BUDGET OVERVIEW
APPROPRIATIONS BUDGET
5 Year Historical Actual Expenditures
By Category of Expense (Object Code)
2019-20 Preliminary Budget

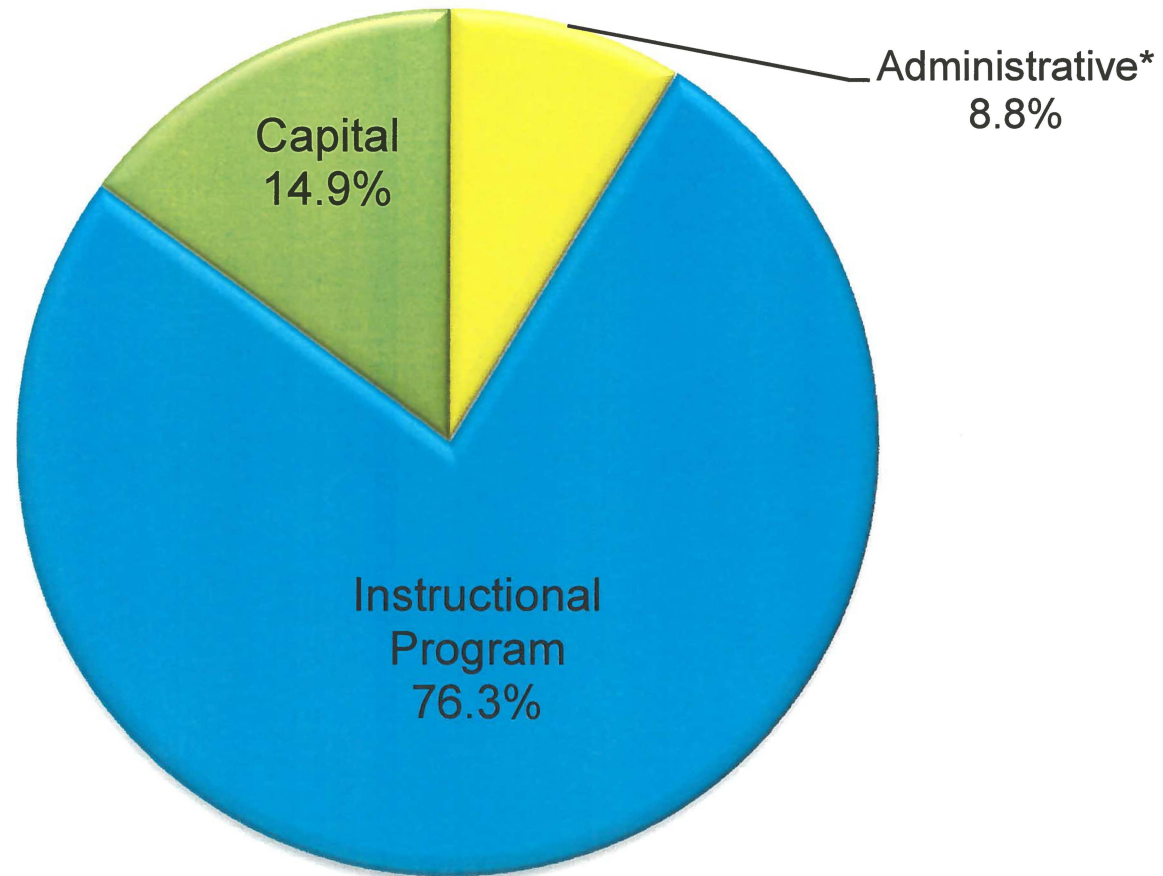
	2013-14	2014-15	2015-16	2016-17	2017-18
Salaries	36,079,158	36,643,701	37,309,529	39,305,606	40,866,124
Employee Benefits	15,992,172	17,053,283	15,642,750	15,778,300	15,671,942
Subtotal-Salaries & Benefits	52,071,330	53,696,984	52,952,279	55,083,906	56,538,066
Equipment	52,724	52,519	118,969	245,553	128,939
Contractual	5,849,410	4,985,556	6,865,344	5,954,948	5,329,131
Tuition	344,361	254,449	278,522	334,744	571,715
Materials & Supplies	837,352	956,467	1,172,545	1,009,143	895,782
Textbooks	142,103	179,032	164,344	180,168	192,622
BOCES	3,247,297	3,257,382	3,196,434	3,690,727	3,542,727
Interfund Transfers					
Debt Service Fund	3,336,920	3,605,529	3,601,460	3,300,101	3,428,050
Capital Fund	879,512	75,000	75,000	71,311	625,000
Special Aid Fund	31,044	25,829	25,813	26,453	30,650
Subtotal-Interfund Transfers	4,247,476	3,706,358	3,702,273	3,397,865	4,083,700
Total Expenditures	66,792,053	67,088,747	68,450,709	69,897,054	71,282,682

**BUDGET OVERVIEW
APPROPRIATIONS BUDGET
Three Component Category
2019-20 Preliminary Budget**

	2018-19 Adopted Budget	% Total	2019-20 Preliminary Budget	% Total
Administrative*	6,676,475	9.1%	6,621,654	8.8%
Instructional Program	55,899,867	75.9%	57,246,912	76.3%
Capital	11,073,658	15.0%	11,201,434	14.9%
Total Appropriations	73,650,000	100.0%	75,070,000	100.0%

*Note: This categorization is mandated by NYS Law. The Administrative portion of the budget cannot exceed 10% of the total budget.

BUDGET OVERVIEW
THREE COMPONENT CATEGORY
2019-20 Preliminary Budget



*Note: The Administrative portion of the budget cannot exceed 10% of the total budget per NYS law.

BUDGET OVERVIEW

2019-20 PRELIMINARY BUDGET

STAFFING

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
FTE CHANGES BY BUDGET CODE
2018-19 Budget versus Actual Staffing

What Staffing Changes Occured After Last Year's Budget was Adopted?

Position	Reason for Change	FTE Change	Net FTE Change In Code
2020.150 Supervision-Instructional Salaries			
Administrative position	International Baccalaureate Supervisor position not filled	-1.00	-1.00
2110.120 Teaching-Regular School-Teachers K-5			
Teaching position	New position to meet enrollment needs at Colonial	1.00	2.00
Teaching position	New position to meet enrollment needs at Hutchinson	1.00	
2110.130 Teaching-Regular School-Teachers 6-12			
Teaching position	0.6 FTE position budgeted but not filled	-0.60	0.10
Overages	6th Period Stipends increased from 5.8 to 6.5	0.70	
2110.131 Teaching Assistants-Regular School			
Teaching assistant position	Position reinstated to meet student need	1.00	1.00
Total FTE Change: 2018-19 Budget versus Actual Staffing			2.10

BUDGET OVERVIEW
FTE CHANGES BY BUDGET CODE
2018-19 Budget versus 2019-20 Preliminary Budget

What Staffing Changes are Planned in the New Budget?

Position	Reason for Change	FTE Change	Net FTE Change In Code
1620.160 Operations & Maintenance Staff			
Custodial position	Position elimination	-1.00	-1.00
2020.150 Supervision-Instructional Salaries			
Administrative position	International Baccalaureate Supervisor position restructured	-1.00	-1.00
2110.120 Teaching-Regular School-Teachers K-5			
Teaching positions	Position eliminated due to enrollment changes	-1.00	-1.00
2110.130 Teaching-Regular School-Teachers 6-12			
Teaching positions	Reduction through attrition	-2.00	-2.60
Teaching position	Reduction in language due to enrollment changes	-0.20	
Overages	6th Period Stipends increased from 5.8 to 6.0	0.20	
Teaching position	Partial FTE position budgeted in 2018-19 but not filled; eliminated for 2019-20	-0.60	
2110.131 Teaching Assistants-Regular School			
Teaching assistant position	Position eliminated (non-mandated)	-1.00	-1.00
2250.152 Special Education-Secondary Salaries			
Teaching position	Reduction through attrition	-1.00	-1.00
Total FTE Change: 2018-19 Budget versus 2019-20 Preliminary Budget			-7.60

BUDGET OVERVIEW
SUMMARY OF FULL TIME EQUIVALENT (FTE) STAFF BY BUDGET CODE

Budget Code	Code Description	2018-19		2019-20	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2018-19	2019-20	Budget to Budget
					Budget to Actual	Budget to 18-19 Actual	
ADMINISTRATION							
1240.150	Central Administration-Superintendent	1.00	1.00	1.00	0.00	0.00	0.00
1310.150	Business Administration-Asst Super for Business	1.00	1.00	1.00	0.00	0.00	0.00
1430.150	Personnel-Administration Salaries	0.60	0.60	0.60	0.00	0.00	0.00
2020.150	Supervision-Instructional Salaries	11.40	10.40	10.40	-1.00	0.00	-1.00
2070.150	In-Service Training & Instruction-Salaries	1.25	1.25	1.25	0.00	0.00	0.00
2250.150	Special Education-Instructional Salaries	3.00	3.00	3.00	0.00	0.00	0.00
2810.150	Guidance-Director	1.00	1.00	1.00	0.00	0.00	0.00
2855.150	Interscholastic Athletics-Athletic Director (AD)	1.00	1.00	1.00	0.00	0.00	0.00
Total Administration		20.25	19.25	19.25	-1.00	0.00	-1.00
CLERICAL							
1240.160	Central Administration	3.00	3.00	3.00	0.00	0.00	0.00
1310.160	Business Administration	5.20	5.20	5.20	0.00	0.00	0.00
1430.165	Personnel-Data Analyst	1.00	1.00	1.00	0.00	0.00	0.00
1480.160	Public Information Specialist	1.00	1.00	1.00	0.00	0.00	0.00
2020.160	Building Secretaries & Curriculum Support	7.50	7.50	7.50	0.00	0.00	0.00
2110.160	Attendance & Registration	2.50	2.50	2.50	0.00	0.00	0.00
2250.160	Special Education	2.00	2.00	2.00	0.00	0.00	0.00
2810.160	Guidance	2.00	2.00	2.00	0.00	0.00	0.00
2855.160	Interscholastic Athletics-Assistant	1.00	1.00	1.00	0.00	0.00	0.00
5510.160	Pupil Transportation	0.50	0.50	0.50	0.00	0.00	0.00
Total Clerical		25.70	25.70	25.70	0.00	0.00	0.00

BUDGET OVERVIEW
SUMMARY OF FULL TIME EQUIVALENT (FTE) STAFF BY BUDGET CODE

Budget Code	Code Description	2018-19		2019-20	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2018-19 Budget to Actual	2019-20 Budget to 18-19 Actual	Budget to Budget
FACILITIES							
1620.160	Operations & Maintenance Staff	31.00	31.00	30.00	0.00	-1.00	-1.00
7140.160	Community Recreation Services	1.00	1.00	1.00	0.00	0.00	0.00
Total Facilities		32.00	32.00	31.00	0.00	-1.00	-1.00
INSTRUCTIONAL							
2110.120	Teaching-Regular School-Teachers K-5	86.50	88.50	85.50	2.00	-3.00	-1.00
2110.130	Teaching-Regular School-Teachers 6-12	102.70	102.10	99.90	-0.60	-2.20	-2.80
2110.130	Teacher 6-12-Extra Period Overages	5.80	6.50	6.00	0.70	-0.50	0.20
2250.151	Special Education-Elementary Teachers	9.00	9.00	9.00	0.00	0.00	0.00
2250.152	Special Education-Secondary Teachers	22.58	22.58	21.58	0.00	-1.00	-1.00
2250.156	Special Education-Speech Therapists	4.28	4.28	4.28	0.00	0.00	0.00
2250.157	Special Education-Occupational Therapists	1.00	1.00	1.00	0.00	0.00	0.00
2610.150	School Library & Audio Visual	3.00	3.00	3.00	0.00	0.00	0.00
2630.150	Computer Assisted Instruction	1.00	1.00	1.00	0.00	0.00	0.00
2810.150	Guidance-Counselors	8.00	8.00	8.00	0.00	0.00	0.00
2820.150	Psychology-Psychologists	6.57	6.57	6.57	0.00	0.00	0.00
2825.150	Social Worker	1.00	1.00	1.00	0.00	0.00	0.00
Total Instructional		251.43	253.53	246.83	2.10	-6.70	-4.60
TEACHING ASSISTANTS, TECHNOLOGY, BUILDING MONITORS & NURSES							
2110.131	Teaching Assistants-Regular School	1.00	2.00	0.00	1.00	-2.00	-1.00
2250.131	Teaching Assistants-Special Education	13.00	13.00	13.00	0.00	0.00	0.00
2610.131	Teaching Assistants-School Library & AV	5.00	5.00	5.00	0.00	0.00	0.00
2630.160	Computer Assisted Instruction	2.00	2.00	2.00	0.00	0.00	0.00
2805.160	Attendance & Building Safety	2.00	2.00	2.00	0.00	0.00	0.00
2815.161	Health Services-Public School Nurses	6.00	6.00	6.00	0.00	0.00	0.00
2815.161.07	Health Services-Non Public School Nurses	0.50	0.50	0.50	0.00	0.00	0.00
Total TAs, Technology, Building Monitors & Nurses		29.50	30.50	28.50	1.00	-2.00	-1.00
GRAND TOTAL		358.88	360.98	351.28	2.10	-9.70	-7.60