

TRANSPORTATION, COMMUNITY SERVICES, UNDISTRIBUTED

2019-20 PRELIMINARY BUDGET

- ◆ **PUPIL TRANSPORTATION SERVICES**
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- ◆ **COMMUNITY SERVICES**
- ◆ **EMPLOYEE BENEFITS**
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- ◆ **DEBT SERVICE AND INTERFUND TRANSFER CODE EXPLANATIONS**
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PELHAM UNION FREE SCHOOL DISTRICT

2019-20 PRELIMINARY BUDGET ANALYSIS

		2017-18 Actual Expend	2018-19 Adopted Budget	2018-19 Estimated Expenditures	2019-20 Proposed Budget	Budget to Budget		Budget to Est Exp		Explanation
						Increase (Decrease)		Increase (Decrease)		
						\$	%	\$	%	
PUPIL TRANSPORTATION SERVICES										
5510.160.	Salaries	41,596	36,939	49,439	37,678	739	2.0%	(11,761)	-23.8%	Contractual salary for transportation coordinator (0.5 FTE) <i>2018-19 Est. Expenditures reflects non-recurring expenditure for bus monitor</i>
5510.400.	Transportation-Contractual	370	700	350	565	(135)	-19.3%	215	61.4%	Advertising for transportation related communications
5510.410.	Regular Education-Summer	8,866	0	0	0	-	n/a	-	n/a	Transportation for summer school
5510.415.	Charter & Athletic Trips	131,689	160,185	240,000	206,300	46,115	28.8%	(33,700)	-14.0%	Bus transportation for field trips and athletic events <i>Budget increase reflects recent historical experience and 3% contractual increase</i> <i>2018-19 Est. Expenditure reflects additional 2017-18 costs identified in 2018-19 (2017-18 expense should have been approximately \$192,000)</i>
5510.450.	Supplies & Materials	325	350	225	350	-	0.0%	125	55.6%	Supplies & materials for transportation operations
5510.490.	Services from BOCES	37,780	45,417	45,417	45,500	83	0.2%	83	0.2%	Transportation consortium coordinator fee; see note below & BOCES information in Appendix
5540.400.	Contract Transportation	759,539	840,000	810,000	923,309	83,309	9.9%	113,309	14.0%	Bus transportation services <i>See note below & additional detail on next page</i>
5550.400.	Public Transportation	46,023	47,586	40,000	54,940	7,354	15.5%	14,940	37.4%	Public bus, Metro North & subway transportation services <i>See note below & additional detail on next page</i>
5581.490.	Contract Transport.- Fuel	20,534	11,000	22,500	25,000	14,000	127.3%	2,500	11.1%	Allocated fuel costs for transportation consortium <i>Increase reflects recent historical experience</i>
TOTAL - PUPIL TRANSPORTATION SVCS		1,046,722	1,142,177	1,207,931	1,293,642	151,465	13.3%	85,711	7.1%	

These codes relate to transportation for students attending private and parochial schools out of District, as well as in-District and out-of-District transportation for those students identified by the Committee on Special Education as needing special transportation services. NYS Education Law requires transportation for children in grades K-8 if the school is more than 2 but less than 15 miles from home and children in grades 9-12 if the school is more than 3 but less than 15 miles from home.

The District participates in a BOCES-managed transportation consortium with Bronxville, Eastchester, Tuckahoe and New Rochelle. Actual transportation services are provided by an outside vendor. The District has been able to effectively manage the cost of providing mandated transportation services through competitive bidding practices and sharing transportation services whenever practical.

The District receives NYS Transportation Aid based on qualified transportation expenditures. The 2018-19 transportation aid ratio is 41.3% of qualified transportation expenditures and is subject to change annually. Transportation Aid is a component of the Revenue Budget (see Revenue section of Budget Book).

See additional detail of contract transportation costs on following pages.

TRANSPORTATION/COMMUNITY SERVICES/UNDISTRIBUTED
TRANSPORTATION
Additional Detail of Budget Lines

Account Code	Description	2018-19				2019-20	
		# Budgeted Students	Budget	# Actual Students	Projected Actual	# Budgeted Students	Preliminary Budget
5510.160	Pupil Transportation-Non Instructional Salaries (0.5 FTE salary for clerical transportation coordinator)		\$36,939		\$49,439		\$37,678
5510.400	Pupil Transportation-Contractual (advertising)		\$700		\$350		\$565
5510.410	Regular Education Summer School		\$0		\$0		\$0
5510.415	Interscholastic Athletics (Note: 2018-19 Projected Actual includes \$30,000 non-recurring expenditures)		\$160,185		\$240,000		\$206,300
5510.45	Pupil Transportation-Materials & Supplies		\$350		\$325		\$350
5510.490	BOCES: BEPT Consortium Administrative Fee		\$45,417		\$45,417		\$45,500
5540.400	Transported by BEPT Consortium						
	Private & Parochial Schools-Regular Education:						
	Convent of the Sacred Heart	5	54,504	5	49,052	5	49,641
	Eagle Hill	3	35,317	7	45,781	7	46,330
	Fusion Academy	1	33,635	1	9,810	1	9,928
	Hackley	13	58,861	12	58,862	12	59,568
	Iona Grammar	2	21,404	1	21,583	1	21,842
	Masters School	16	58,861	13	59,767	13	60,484
	Riverdale Country School	1	8,814	1	12,486	1	12,636
	Solomon Schechter School	2	29,431	2	26,546	2	26,865
	The German School	1	13,080	1	6,925	1	7,008
	Thornton Donovan	4	22,424	4	44,420	4	44,953
	Windward	6	32,701	5	58,862	5	59,568
	Contingent students	5	34,170			5	38,348
		59	403,200	52	394,094	57	437,172
	Private & Public Schools-Special needs		148,378		152,151		213,545
	BOCES Occupational & Alternate Education placements		58,862		74,188		79,030
	BOCES programs-Special needs		230,213		181,457		193,562
	Total Transportation by BEPT Consortium		\$840,653		\$801,890		\$923,308

TRANSPORTATION/COMMUNITY SERVICES/UNDISTRIBUTED
TRANSPORTATION
Additional Detail of Budget Lines

Account Code	Description	2018-19				2019-20	
		# Budgeted Students	Budget	# Actual Students	Projected Actual	# Budgeted Students	Preliminary Budget
5550.400	Transported by Public Transportation						
	Archbishop Stepinac HS			2	2,420	2	2,541
	Dominican Academy	1	2,844	3	8,430	3	8,852
	Fieldston			1	1,678	1	1,762
	Fordham Prep	15	7,097	12	5,610	12	5,891
	French American School	4	6,791	2	935	2	982
	Horace Mann	5	8,488	5	8,388	5	8,807
	Immaculate Heart of Mary	2	2,449	3	3,630	3	3,812
	Iona Prep	5	6,123	3	3,630	3	3,812
	Regis H.S.	4	8,243	2	5,620	2	5,901
	Riverdale Country School	1	1,698	3	5,033	3	5,285
	Rye Country Day School	7	3,382	2	955	2	1,003
	School of the Holy Child	3	1,450	4	1,910	4	2,006
	St. Joseph School	1	1,225				-
	The Browning School	1	2,844	1	2,810	1	2,951
	The Dalton School	2	5,687	1	2,810	1	2,951
	The Dwight School			1	2,810	1	2,951
	The Weekday School			1	1,210	1	1,271
	Ursuline School	4	4,898	4	4,840	4	5,082
	Contingent students	5	5,747			5	6,585
	Returned transportation passes		(21,379)		(15,000)		(17,500)
	Total Transportation by Public Transportation	60	\$47,586	50	\$47,719	55	\$54,940
5581.490	BEPT Consortium Fuel Costs		\$11,000		\$20,000		\$25,000
	Total Transportation		\$1,142,830		\$1,205,140		\$1,293,642

2019-20 PRELIMINARY BUDGET ANALYSIS

		2017-18 Actual Expend	2018-19 Adopted Budget	2018-19 Estimated Expenditures	2019-20 Proposed Budget	Budget to Budget		Budget to Est Exp		Explanation
						Increase (Decrease)		Increase (Decrease)		
						\$	%	\$	%	
COMMUNITY SERVICES										
<u>Salaries</u>										Contractual salaries for groundsman (2 @ 0.5 FTE) Budgetary decrease reflects turnover in staff
7140.160.	Recreation Salaries	52,712	63,028	56,788	57,999	(5,029)	-8.0%	1,211	2.1%	
7140.165.	Evening & Sunday Use	0	2,500	0	2,500	-	0.0%	2,500	n/a	
TOTAL Salaries		52,712	65,528	56,788	60,499	(5,029)	-7.7%	3,711	6.5%	Fields & grounds maintenance & repair 19-20 Budget reduction reflects decrease in sod replacement
7140.400.	Contractual Services	28,072	66,300	50,000	46,300	(20,000)	-30.2%	(3,700)	-7.4%	
7140.450.	Materials & Supplies	16,801	47,005	25,000	47,000	(5)	0.0%	22,000	88.0%	
TOTAL COMMUNITY SERVICES		97,585	178,833	131,788	153,799	(25,034)	-14.0%	22,011	16.7%	

Note: These codes are used to record expenditures to maintain District fields and playgrounds, including the Glover field complex, Ingalls and Franklin fields at the Middle & High School campus, Julianne's Playground and the outdoor areas surrounding the four elementary schools. The District also receives reimbursement from the Town of Pelham for expenses associated with its use of District fields in accordance with an Inter-Municipal Agreement (see Miscellaneous Receipts under Revenue section of Budget Book). See further detail in Appendix.

2019-20 PRELIMINARY BUDGET ANALYSIS

		2017-18 Actual Expend	2018-19 Adopted Budget	2018-19 Estimated Expenditures	2019-20 Proposed Budget	Budget to Budget		Budget to Est Exp		Explanation
						Increase (Decrease)		Increase (Decrease)		
						\$	%	\$	%	
EMPLOYEE BENEFITS										
9010.800.	State Retirement	760,502	754,395	758,000	777,754	23,359	3.1%	19,754	2.6%	Pension costs-staff enrolled in NYS & Local Retirement System (ERS) ERS rate decreased slightly from 14.9% to 14.6% (2% reduction) <i>Increase reflects contributions due for salary base increases for all ERS-eligible employees</i> <i>Area of contingency</i>
9020.800.	Teacher Retirement	3,418,397	3,837,092	3,700,000	3,244,778	(592,314)	-15.4%	(455,222)	-12.3%	Pension costs-staff enrolled in NYS Teachers Retirement System (TRS) TRS rate decreased from 10.62% to 8.86% (17% reduction) <i>Decrease reflects rate change, overall salary base increase and planned staffing reductions</i> <i>Area of contingency</i>
9030.800.	Social Security	3,006,089	3,093,606	3,022,000	3,158,776	65,170	2.1%	136,776	4.5%	Employer share of Social Security (6.2% of individual's earnings up to \$132,900 for 2019) & Medicare taxes (1.45% of individual's earnings) <i>Increase reflects salary base growth, as well as increase in FICA limit</i> <i>Area of contingency</i>
9040.800.	Workers' Compensation	294,897	315,709	318,088	318,088	2,379	0.8%	-	0.0%	Premium for participation in self-insured consortium
9050.800.	Unemployment Insurance	16,473	20,000	15,000	20,000	-	0.0%	5,000	33.3%	Unemployment benefit reimbursement to NYS
9060.800.	Health Insurance	7,493,851	8,203,809	7,830,750	8,529,595	325,786	4.0%	698,845	8.9%	Cost of medical benefits-employees & retirees <i>SWSCHP rates increased on average by 5.2%; this increase was partially offset by increased contributions from employees, lower health insurance buyout provisions and staffing reductions</i> <i>Area of contingency</i>
9070.800.	Employee Benefit Funds	564,821	595,138	563,040	597,444	2,306	0.4%	34,404	6.1%	Cost of dental, vision and life insurance benefits across all units, including Pelham Teachers' Association contributions <i>2018-19 Est. Expenditures includes unanticipated savings on renegotiated contracts</i>
9089.800.	Retirement Benefits	116,911	60,000	115,632	120,000	60,000	100.0%	4,368	3.8%	Provision for contractually required retirement incentives <i>Budgetary increase reflects recent historical experience (3 year average = \$119,000)</i>
TOTAL - EMPLOYEE BENEFITS		15,671,941	16,879,749	16,322,510	16,766,435	(113,314)	-0.7%	443,925	2.7%	

See additional information regarding Employee Benefits on the following pages.

**EMPLOYEE BENEFITS
CODE EXPLANATIONS**

9010.800-State Retirement

This code is used to record the cost of retirement benefits for employees enrolled in the NYS & Local Retirement System (ERS). This generally includes non-certificated staff such as clerical, custodial, nurses, and certain "exempt" staff.

The District's contribution to ERS is based on contribution rates (established annually by the System's Board) which are applied to the applicable members' earnings for the period April 1 through March 31.

The following is a history of recent ERS rates:

ERS Rates									
Year (April 1 to March 31)	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20
Rate	16.30%	18.90%	20.90%	20.10%	18.20%	15.50%	15.30%	14.90%	14.60%
% Change from Prior Year		15.95%	10.58%	-3.83%	-9.45%	-14.84%	-1.29%	-2.61%	-2.01%

9020.800-Teacher Retirement

This code is used to record the cost of retirement benefits for employees enrolled in the Teacher's Retirement System (TRS). This includes certificated staff such as teachers, administrators, guidance counselors, psychologists and teaching assistants.

The District's contribution to TRS is based on contribution rates (established annually by the System's Board) which are applied to the applicable members' earnings for the period July 1 through June 30.

The following is a history of recent TRS rates:

TRS Rates									
Year	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20
Rate	11.11%	11.84%	16.25%	17.53%	13.26%	11.72%	9.80%	10.63%	8.86%
% Change from Prior Year		6.57%	37.25%	7.88%	-24.36%	-11.61%	-16.38%	8.47%	-16.65%

**EMPLOYEE BENEFITS
CODE EXPLANATIONS**

9030.800-Social Security

The District is responsible for Social Security & Medicare tax on employee earnings as follows: 6.2% for Social Security up to \$132,900 of employee earnings for calendar year 2019; and 1.45% Medicare on total employee earnings. The 2020 Social Security limit is unknown at this time.

9040.800-Workers' Compensation

The District is part of a self-insured insured workers' compensation trust with other Westchester school districts. Budgeted funds include the premium paid to the trust as well as required quarterly assessments due to NYS Workers Compensation Board.

9050.800-Unemployment Insurance

School districts are part of the unemployment insurance program of NYS. Pelham participates in this program by reimbursing the state agency for the actual benefits paid to those who receive unemployment benefits.

9060.800-Health Insurance

This code reflects the cost of providing health insurance to all qualified active employees of the District, as well as to retirees, in accordance with the provisions of the various collective bargaining agreements.

In January 1986, Pelham joined with 21 other school districts to form the State-Wide Schools Cooperative Health Plan (SWSCHP) to provide health benefits to covered participants. SWSCHP rates for the 2019-20 school year are projected to increase by 6.95% for active employees and non-Medicare retirees and to remain flat for Medicare enrolled retirees.

Contract provisions provide that all participating active employees contribute toward the cost of health insurance. For retired employees, the District provides for coverage depending on the terms of the collective bargaining agreement in effect at the employee's retirement date.

**EMPLOYEE BENEFITS
CODE EXPLANATIONS**

9070.800-Employee Benefit Funds

This budget line item includes the cost of contractually required employee benefits, such as dental, vision, long-term disability, accidental death & disability, and life insurance.

For members of The Pelham Teachers' Association (PTA), the PTA has established a trust fund that administers a benefit insurance program which contracts for coverage and pays all premiums. The District makes contractually determined payments to the trust fund on behalf of the unit members.

The collective bargaining agreements with the administrators, building service employees, clerical, teaching assistants, and nurses require that the District pay insurance premiums directly to the carrier on behalf of the covered members.

9089.800-Retirement Benefits

This code includes the estimated cost of contractually required benefits payable to employees upon retirement or separation from employment.

2019-20 PRELIMINARY BUDGET ANALYSIS

		2017-18 Actual Expend	2018-19 Adopted Budget	2018-19 Estimated Expenditures	2019-20 Proposed Budget	Budget to Budget		Budget to Est Exp		Explanation
						Increase (Decrease)		Increase (Decrease)		
						\$	%	\$	%	
DEBT SERVICE										
9731.600	Bond Anticip. Note-Interest	0	0	0	450,000	450,000	n/a	450,000	n/a	Interest on bond anticipation notes anticipated for spring 2019
9760.700.	Tax Anticip. Note-Interest	0	0	0	0	0	n/a	-	n/a	Interest on tax anticipation notes as needed
TOTAL - DEBT SERVICE		-	-	-	450,000	450,000	n/a	450,000	n/a	
INTERFUND TRANSFER										
9901.930.	Transfer to Food Service	0	0	0	0	-	n/a	-	n/a	Funds transfer to Cafeteria Fund. <i>Not budgeted as food service operation is currently self-funding</i>
9901.950.	Transfer to Special Aid	30,650	30,000	30,000	30,000	-	0.0%	-	0.0%	Funds transfer-Special Aid Fund. <i>District share of special needs summer program costs (20%)</i>
9901.960.	Transfer to Debt Service	3,428,049	3,559,119	3,559,119	3,547,403	(11,716)	-0.3%	(11,716)	-0.3%	Funds transfer- <i>Debt Service Fund for principal & interest payments on existing outstanding bonds. See following pages for more detail.</i>
	Capital Improvements:									
	Principal-Serial Bonds	2,263,546	2,470,000	2,470,000	2,550,000	80,000	3.2%	80,000	3.2%	Principal payments on outstanding bonds
	Interest - Serial Bonds	1,164,503	1,089,119	1,089,119	997,403	(91,716)	-8.4%	(91,716)	-8.4%	Interest payments on outstanding bonds
9901.970.	Transfer to Capital Fund	625,000	250,000	250,000	0	(250,000)	-100.0%	(250,000)	-100.0%	Funds transfer-Capital Fund for projects <i>Decrease represents reduction in planned small capital projects</i>
TOTAL - INTERFUND TRANSFER		4,083,699	3,839,119	3,839,119	3,577,403	(261,716)	-6.8%	(261,716)	-6.8%	

See additional information regarding Debt Service & Interfund Transfers on the following pages.

**DEBT SERVICE & INTERFUND TRANSFERS
CODE EXPLANATIONS**

9700 Codes-Debt Service-Bond and Tax Anticipation Notes

These codes are for interest on potential short term borrowings such as tax anticipation notes (TANs) or bond anticipation notes (BANs). In past years, the District has occasionally needed to utilize short term borrowings for cash flow purposes since it receives the majority of its revenue from property tax payments only twice per year (October and February). The last time the District utilized TANs and BANs was in 2004 and 2010, respectively.

The 2019-20 Preliminary Budget anticipates entering into a BAN in spring 2019 to fund anticipated expenditures in 2019-20 for the initial phases of the 2018 bond work. Should this borrowing occur at the beginning of the 2019-20 school year, rather than spring 2019, the budget presented to the voters in May 2019 will remove this expenditure.

9901.930-Transfer to Food Service Fund

This code, while currently unbudgeted, is reserved for any transfers needed to support the Cafeteria Fund operations. Currently, the food service operation is self-sustaining.

9901.950-Transfer to Special Aid Fund

The budgeted amount represents mandated transfers to support certain summer school special needs programs accounted for in the Special Aid Fund.

**DEBT SERVICE & INTERFUND TRANSFERS
CODE EXPLANATIONS**

9901.960-Transfer to Debt Service Fund

The District currently has several outstanding bond issues which were used to fund various capital improvement and restoration work, as noted in the table below and on the following page.

Debt Service Information						
Date/Purpose	Original Issue Amount	Final Year of Payment	Coupon Rates	18-19 Debt Service		19-20 Debt Service Budget
				Budget	Actual	
2009 Bond-Restoration (unrefunded portion)	\$16,029,473	2019-20	3.0-3.25%	781,200	781,200	782,513
2010 Bond-Restoration	\$7,198,000	2025-26	2.0-3.0%	580,413	580,413	580,509
2016 Refunding Bond (2006 Original Issue)	\$17,150,000	2029-30	2.0-5.0%	1,612,100	1,612,100	1,602,975
2017 Refunding Bond (2009 Original Issue)	\$9,430,000	2029-30	2.375-4.0%	340,600	340,600	340,200
2017 Bond-Restoration	\$3,000,000	2031-32	2.0-3.0%	244,806	244,806	241,206
Total				3,559,119	3,559,119	3,547,403

9901.970-Transfer to Capital Fund

This code is used for small capital project work accounted for in the Capital Fund. Such work includes repairs and remediation of District facilities. No amount has been included in the 2019-20 Preliminary Budget.

DEBT SERVICE & INTERFUND TRANSFERS
Debt Service Amortization Schedule

Includes Debt Existing as of February 2019 Only

Fiscal Year	2009 Bond			2010 Bond			2016 Bond (Refunding of 2006 Bonds which refunded 2003 Bond)			2017 Bond (Refunding of 2009 Bonds)			2017 Bond			TOTAL		
	\$16,029,473 Refunded March 2017 TIC: 3.56%			\$7,198,000 Closing Date: October 20, 2010 TIC: 2.48%			\$17,150,000 Closing Date: May 19, 2016 TIC: 1.68%			\$9,430,000 Closing date: March 2, 2017 TIC: 2.24%			\$3,000,000 Closing Date: August 17, 2017 TIC: 2.25%					
	District-wide roofing, mechanical systems, HS library, HS Alumni Hall, Colonial School addition, etc			District-wide roofing, mechanical systems, HS library, HS Alumni Hall, Colonial School addition, etc			Construction of Middle School, other District-wide improvements & field work (original borrowing \$27.6M)			District-wide roofing, mechanical systems, HS library, HS Alumni Hall, Colonial School addition, etc			HS Boys & Girls Locker Room Renovation & HS Electrical Panel Upgrade					
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2018-19	745,000	36,200	781,200	475,000	105,413	580,413	1,060,000	552,100	1,612,100	10,000	330,600	340,600	180,000	64,806	244,806	2,470,000	1,089,119	3,559,119
2019-20	770,000	12,513	782,513	485,000	95,509	580,509	1,105,000	497,975	1,602,975	10,000	330,200	340,200	180,000	61,206	241,206	2,550,000	997,403	3,547,403
2020-21			-	495,000	84,478	579,478	1,155,000	441,475	1,596,475	790,000	314,200	1,104,200	185,000	57,606	242,606	2,625,000	897,759	3,522,759
2021-22			-	510,000	72,225	582,225	1,215,000	382,225	1,597,225	825,000	281,900	1,106,900	185,000	53,906	238,906	2,735,000	790,256	3,525,256
2022-23			-	525,000	57,975	582,975	1,280,000	319,850	1,599,850	845,000	248,500	1,093,500	190,000	50,206	240,206	2,840,000	676,531	3,516,531
2023-24			-	540,000	42,000	582,000	1,340,000	254,350	1,594,350	880,000	214,000	1,094,000	190,000	46,406	236,406	2,950,000	556,756	3,506,756
2024-25			-	555,000	25,575	580,575	1,405,000	185,725	1,590,725	910,000	178,200	1,088,200	195,000	42,606	237,606	3,065,000	432,106	3,497,106
2025-26			-	575,000	8,625	583,625	1,450,000	136,100	1,586,100	945,000	141,100	1,086,100	200,000	38,706	238,706	3,170,000	324,531	3,494,531
2026-27			-			-	1,480,000	106,800	1,586,800	990,000	102,400	1,092,400	205,000	34,706	239,706	2,675,000	243,906	2,918,906
2027-28			-			-	1,505,000	76,950	1,581,950	1,020,000	70,488	1,090,488	210,000	30,350	240,350	2,735,000	177,788	2,912,788
2028-29			-			-	1,530,000	46,600	1,576,600	1,045,000	45,313	1,090,313	215,000	25,627	240,627	2,790,000	117,540	2,907,540
2029-30			-			-	1,565,000	15,650	1,580,650	1,075,000	16,125	1,091,125	220,000	20,250	240,250	2,860,000	52,025	2,912,025
2030-31			-			-			-			-	225,000	13,650	238,650	225,000	13,650	238,650
2031-32			-			-			-			-	230,000	6,900	236,900	230,000	6,900	236,900
	1,515,000	48,713	1,563,713	4,160,000	491,800	4,651,800	16,090,000	3,015,800	19,105,800	9,345,000	2,273,025	11,618,025	2,810,000	546,931	3,356,931	33,920,000	6,376,269	40,296,269