

Chappaqua Central School District

2023-2024 Adopted Budget



P.O. BOX 21, CHAPPAQUA, NEW YORK, 10514
WWW.CHAPPAQUASCHOOLS.ORG

TABLE OF CONTENTS

PAGE	CHAPPAQUA CENTRAL SCHOOL DISTRICT
1	Board of Education and Administrative Officials
2	Mission Statement
3-3a	Letter From Superintendent - English/Spanish
4	Budget Process and Development
5	Tax Analysis
6-6a	Property Tax Report Card - English/Spanish
7	Schedule of Reserve Funds
8	Four-Year Budget Analysis - Revenues
9-11	General Fund Revenues
12	General Fund Expenditures
13	Budget Summary
14-15	Component Budget Analysis
16-48	General Fund Appropriations
49	Debt Service Schedule
	CHAPPAQUA SCHOOL DISTRICT PUBLIC LIBRARY
50-51	Proposed Budget
52	Tax Analysis
	SUPPLEMENTAL DATA
53	Professional Staffing Summary
54	Statistical Data - School Budget Data
55	Changes in Grade Enrollment
56	Changes in School Group Enrollment
57-57a	Informational Meeting on Budget - English/Spanish
58	School Calendar
59-60	New York State Report Card
61-62	Tax Exemption Impact Reports
63-65	Disclosure Statements
66-69	School District Budget Notice - English/Spanish
70-74	Glossary of Terms

BOARD OF EDUCATION

President	Jane Kimmel Shepardson
Vice President	Warren Messner
Member	Hilary Grasso
Member	Cailee Hwang
Member	Ryan Kelsey

ADMINISTRATIVE OFFICIALS

Superintendent of Schools	Christine Ackerman, Ph.D.
Assistant Superintendent for Pupil Personnel Services	Jamie Edelman
Assistant Superintendent for Curriculum and Instruction	Adam Pease, Ed.D.
Assistant Superintendent for Human Resources and Leadership Development	Andrew Corsilia
Assistant Superintendent for Business	Andrew B. Lennon

THE MISSION STATEMENT OF THE CHAPPAQUA SCHOOLS

The mission of the Chappaqua Schools is to create a community for learning, where students, parents and staff are joined in the pursuit of academic excellence and personal growth in a caring environment.

We seek to develop each student's full potential through a challenging curriculum, a diversified faculty and a commitment to intellectual freedom. We will teach basic skills, foster creative and critical thinking and provide a foundation for life-long learning. We will nourish our students' emotional lives and guide their social development, instilling in them an appreciation of self-worth, of individual difference and of global interdependence. We will help them learn how to manage freedom and to act ethically so that each may become a responsible, contributing member of society.

May 2023



Dear Chappaqua Central School District Community,

As we prepare for the upcoming school year, we are pleased to present to you the proposed 2023-2024 school budget for your consideration on May 16, 2023. Our budget prioritizes continued excellence in our K-12 academic program, supports student well-being and emotional development, and provides important facilities upgrades.

Through the thoughtful work of our administrative team, staff, and community members, the entire budget process is a collaborative effort that results in the thorough examination of our educational programs, practices, and infrastructure, as well as the guiding principles and operating standards of the District.

The proposed 2023-2024 school budget reflects our commitment to the following:

- Responding to the Board of Education's Strategic Questions
- Providing access to innovative and relevant courses, electives, and academic experiences for students
- Preserving and expanding social-emotional programs
- Maintaining robust extracurricular and athletic programs
- Providing access to innovative technology and devices for students
- Supporting rigorous academic programs, curriculum development, and professional learning for our teachers and staff
- Maintaining a budget below the tax cap to ensure fiscal sustainability

The proposed budget for the 2023-2024 school year is \$138,296,286, representing a \$4,322,875, or 3.23% increase over the current budget. With this proposal, the tax levy (revenue from real property taxes) will increase by 2.11%, which is within the tax cap.

I believe we have presented a budget designed to provide the Chappaqua Central School District with the necessary resources to deliver an excellent education to our students. As always, we welcome your feedback and encourage you to vote on Tuesday, May 16, 2023 in the Gymnasium at Horace Greeley High School.

Sincerely,

A handwritten signature in black ink, appearing to read 'Christine Ackerman'.

Christine Ackerman, PhD
Superintendent of Schools

mayo de 2023



Estimada comunidad del Distrito Escolar Central de Chappaqua,

Mientras nos preparamos para el próximo año escolar, nos complace presentarles el presupuesto escolar propuesto 2023-2024 para su consideración el 16 de mayo de 2023. Nuestro presupuesto prioriza la excelencia continua en nuestro programa académico K-12, apoya el bienestar de los estudiantes y el desarrollo emocional, y proporciona importantes mejoras en las instalaciones.

A través del trabajo reflexivo de nuestro equipo administrativo, el personal y los miembros de la comunidad, todo el proceso presupuestario es un esfuerzo de colaboración que da lugar a un examen exhaustivo de nuestros programas educativos, prácticas e infraestructuras, así como de los principios rectores y las normas de funcionamiento del Distrito.

El presupuesto escolar propuesto para 2023-2024 refleja nuestro compromiso con lo siguiente:

- Responder a las preguntas estratégicas del Consejo de Educación
- Proporcionar acceso a cursos innovadores y relevantes, optativas y experiencias académicas para los estudiantes
- Preservar y ampliar los programas sociales-emocionales
- Mantener sólidos programas extracurriculares y atléticos
- Proporcionar acceso a la tecnología innovadora y dispositivos para los estudiantes
- Apoyar programas académicos rigurosos, desarrollo curricular y aprendizaje profesional para nuestros profesores y personal
- Mantener un presupuesto por debajo del límite fiscal para garantizar la sostenibilidad fiscal

El presupuesto propuesto para el año escolar 2023-2024 es de \$138,296,286, lo que representa un aumento de \$4,322,875, o 3.23% sobre el presupuesto actual. Con esta propuesta, la recaudación de impuestos (ingresos por impuestos sobre bienes inmuebles) aumentará un 2,11%, lo que está dentro del límite máximo de impuestos.

Creo que hemos presentado un presupuesto diseñado para proporcionar al Distrito Escolar Central de Chappaqua los recursos necesarios para ofrecer una excelente educación a nuestros estudiantes. Como siempre, agradecemos sus comentarios y le animamos a votar el martes 16 de mayo de 2023 en el Gimnasio de Horace Greeley High School.

Sinceramente,

Christine Ackerman, PhD
Superintendente de Escuelas

BUDGET PROCESS AND DEVELOPMENT 2023-2024

August	Administrators begin budget discussion.
October	The budget development schedule and directions are sent to central office administrators, principals and directors, including per pupil allocations and budget targets. Enrollment projections are made.
November	Budget requests are developed by each department or building. Preliminary financial forecasts are made for budget revenues and expenditures. The school budget calendar is determined.
December-February	Budget requests are reviewed with the School Business Administrator. Preliminary budget compiled and budget books prepared for the Board of Education. Superintendent's budget presented to Board of Education at the February budget work session.
February-April	Budget work sessions held.
April	Adoption of proposed budget by Board of Education. Adopted budget compiled and printed. Property tax report card available to public twenty-four days prior to vote.
May	Public notice published for public hearing. Public hearing to present proposed budgets. Voting on the School Budget, School Board Members, Library Budget and Library Board Member, and any other propositions will be held on a date to be determined.

TAX RATE ANALYSIS 2023-2024
ESTIMATED
CHAPPAQUA CENTRAL SCHOOL DISTRICT

SCHOOL DISTRICT BUDGET		\$ 138,296,286
Less: Revenues from Sources Other Than Local Property Taxes		\$ 15,221,826
Appropriation of Fund Balance		\$ 3,500,000
	Tax Levy	\$ 119,574,460
	<u>NEW CASTLE</u>	<u>MT. PLEASANT</u>
ASSESSED TAXABLE VALUATION	\$ 915,997,327	\$ 6,804,971
EQUALIZATION RATE	16.75%	1.21%
FULL TAXABLE VALUATION	\$ 5,468,640,758	\$ 562,394,298
PORTION OF TAX LEVY	90.67%	9.33%
TAX LEVY	\$ 108,424,136	\$ 11,150,324
<u>RATE PER \$1,000 (ESTIMATED)</u>		
School District Estimated 2023-2024 Budget	\$ 118.37	\$ 1,638.56
School District Approved 2022-2023	\$ 115.96	\$ 1,715.57
\$ Increase per \$1000	\$ 2.41	\$ (77.01)
% Increase	2.08%	-4.49%

2023-2024 Property Tax Report Card

Contact Person: Andrew B. Lennon	Adopted Budget	Proposed Budget	Percent
Telephone Number: 914-238-7200 x1006	2022-2023	2023-2024	Change
	(A)	(B)	(C)
Total Budgeted Amount, not Including Separate Propositions	133,963,411	138,296,286	3.23%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	117,107,287	119,574,460	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	117,107,287	119,574,460	2.11%
F. Permissible Exclusions to the School Tax Levy Limit	6,500,106	5,918,989	
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions ³	110,607,181	113,655,471	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)	110,607,181	113,655,471	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	3,574	3,545	-0.81%
Consumer Price Index	4.70%	8.00%	

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may effect voter approval requirements.

³ For 2023-24, includes any carryover from 2022-2023 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2022-2023 (D)	Estimated 2023-2024 (E)
Adjusted Restricted Fund Balance	7,928,813	7,706,465
Assigned Appropriated Fund Balance	3,500,000	3,500,000
Adjusted Unrestricted Fund Balance	4,071,165	3,501,547
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.04%	2.53%

2023-2024 Informe de Impuestos de Propiedad

661004 - CHAPPAQUA CENTRAL SCHOOL DISTRICT

Persona de Contacto: Andrew B. Lennon

Numero de Teléfono: 914-238-7200 x1006

	Propuestado 2022-2023 (A)	Propuesto Presupuesto 2023-2024 (B)	Cambio Porcentual (C)
Monto Total Presupuestado, Sin Incluir Proposiciones Separadas	133,963,411	138,296,286	3.23%
A. Impuesto Fiscal Propuesto Para Respalidar El Monto Total Presupuestado ¹	117,107,287	119,574,460	
B. Impuesto Fiscal Para Respalidar la Deuda de la Biblioteca, Si Corresponde	0	0	
C. Recaudación de Impuestos Por Proposiciones No Excluibles, Si Corresponde ²	0	0	
D. Cantidad Total de La Reserva de Límite Fiscal Utilizada Para Reducir el Gravamen Del Año Corriente, Si Corresponde	0	0	
E. Propuesto Total de Impuesto Fiscal Para el Año Escolar (A + B + C - D)	117,107,287	119,574,460	2.11%
F. Exclusiones permitidas al Límite de Impuestos de la Escuela	6,500,106	5,918,989	
G. Límite del Impuesto a la Escuela, <u>Excluyendo</u> el Impuesto Por las Exclusiones Permitidas ³	110,607,181	113,655,471	
H. Propuesto Total de Impuesto Fiscal Para el Año Escolar, <u>Excluyendo</u> el Impuesto Para Pagar la Deuda de la Biblioteca y/o Exclusiones Permisibles (E - B - F + D)	110,607,181	113,655,471	
I. Diferencia: (G - H); (el valor negativo requiere 60.0% de aprobación de los votantes) ²	0	0	
Matriculación En Escuelas Públicas	3,574	3,545	-0.81%
Índice de Precios al Consumidor	4.70%	8.00%	

1 Incluya cualquier reserva del año anterior por exceso de impuestos, incluidos los intereses.

2 La recaudación de impuestos asociada con propuestas de servicios educativos o de transporte no es elegible para la exclusión bajo el Límite de recaudación de impuestos escolares y puede afectar los requisitos de aprobación de los votantes.

3 Para 2023-2024, incluye cualquier remanente de 2022-2023 y excluye cualquier gravamen de impuestos por deuda de biblioteca o reserva del año anterior por exceso de gravamen de impuestos, incluidos los intereses.

	Actual 2022-2023 (D)	Estimado 2023-2024
Saldo Ajustado del Fondo Restringido	7,928,813	7,706,465
Saldo Asignado del Fondo Asignado	3,500,000	3,500,000
Saldo de Fondos No Restringido Ajustado	4,071,165	3,501,547
Saldo Ajustado del Fondo No Restringido Como Porcentaje del Presupuesto Total	3.04%	2.53%

Schedule of Reserve Funds (Chapter 514)

Reserve	Description	3/31/2023 Current Balance	Intended Use of the Reserve in 2023-24 School Year
Capital	For the payment of costs of renovation, construction, reconstruction and improvements.	\$923,019	No appropriation designated
Repair	To pay the cost of repairs to capital improvements or equipment.	\$1,050	No appropriation designated
Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	\$4,717	No appropriation designated
Insurance	To pay liability, casualty and other types of uninsured losses.	\$212,176	No appropriation designated
Property Loss	To establish and maintain a program of reserves to cover property loss.	\$59,542	No appropriation designated
Liability	To establish and maintain a program of reserves to cover liability claims incurred.	\$220,555	No appropriation designated
Tax Certiorari	To establish a reserve fund for tax certiorari settlements.	\$2,029,162	To pay property tax refunds from Tax Certiorari proceedings
Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$1,884,583	For payment of employee accrued liabilities at separation/retirement.
Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System.	\$1,474,845	No appropriation designated
Mandatory Reserve for Debt Service	To cover debt service payments on outstanding obligations after the sale of district capital assets.	\$896,816	No appropriation designated

FOUR-YEAR BUDGET ANALYSIS - REVENUES

	APPROVED 2020-21 BUDGET	APPROVED 2021-2022 BUDGET	APPROVED 2022-2023 BUDGET	PROPOSED 2023-2024 BUDGET
SCHOOL DISTRICT BUDGET	<u>\$ 128,237,168</u>	<u>\$ 130,460,188</u>	<u>\$ 133,963,411</u>	<u>\$ 138,296,286</u>
<u>Proposed Revenue</u>				
Tax Levy	111,663,231	113,934,076	117,107,287	119,574,460
State Aid	9,945,871	10,175,192	10,509,174	11,397,143
Other Sources	<u>6,628,066</u>	<u>6,350,920</u>	<u>6,346,950</u>	<u>7,324,683</u>
TOTAL	<u>\$ 128,237,168</u>	<u>\$ 130,460,188</u>	<u>\$ 133,963,411</u>	<u>\$ 138,296,286</u>
<u>Percentage of Budget</u>				
Tax Levy	87%	87%	87%	86%
State Aid	8%	8%	8%	8%
Other Sources	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>
TOTAL	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

2022-23 REVENUES SUMMARY - % OF BUDGET

Revenues	2023-24 Proposed Budget	% Budget
Real Property Taxes	119,574,460	86.5%
State Sources	11,397,143	8.2%
Appropriation of Fund Balance	3,500,000	2.5%
Tax Revenues	1,836,001	1.3%
Use of Money and Property	1,025,000	0.7%
Miscellaneous Revenues	461,030	0.3%
Charges for Services	502,652	0.4%
TOTAL	\$ 138,296,286	100%

GENERAL FUND REVENUES

	2021-22 APPROVED	2022-23 APPROVED	2023-24 PROPOSED	Approved vs. Proposed
<u>Real Property Taxes</u>				
Town of New Castle	103,244,805	105,517,533		
Town of Mt. Pleasant	10,689,271	11,589,754		
TOTAL	\$ 113,934,076	\$ 117,107,287	\$ 119,574,460	2.11%
<u>State Sources</u>				
Building Aid	\$ 2,361,648	\$ 2,164,097	\$ 2,693,399	
State Aid (Others)	7,813,544	8,345,077	8,703,744	
TOTAL	\$ 10,175,192	\$ 10,509,174	\$ 11,397,143	8.45%
<u>Appropriation of Fund Balance</u>				
Unassigned	1,900,000	3,500,000	3,500,000	
Unassigned or Sale of Property (Bond)	1,642,865	-	-	
Restricted:				
Retirement Contributions Fund	-	-	-	
TOTAL	\$ 3,542,865	\$ 3,500,000	\$ 3,500,000	0.00%
<u>Tax Revenues</u>				
Sales Tax	1,325,000	1,615,183	1,836,001	
TOTAL	\$ 1,325,000	\$ 1,615,183	\$ 1,836,001	13.67%
<u>Charges For Services</u>				
Continuing Education Tuition	298,055	227,750	351,000	
Summer Academic Program	-	-	-	

GENERAL FUND REVENUES

	2021-22 APPROVED	2022-23 APPROVED	2023-24 PROPOSED	Approved vs. Proposed
Student Charges & Fees		11,605	11,837	
Borderline Property Tax	110,000	137,777	139,815	
TOTAL	\$ 408,055	\$ 377,132	\$ 502,652	33.28%
Use of Money & Property				
Interest & Earnings	250,000	51,000	950,000	
Rental/Sale of Real Property/Equipment	175,000	362,604	75,000	
TOTAL	\$ 425,000	\$ 413,604	\$ 1,025,000	147.82%
Miscellaneous Revenues				
Refund of Prior Years' Expenditures	475,000	290,000	205,000	
Unclassified Revenue	175,000	151,031	256,030	
TOTAL	\$ 650,000	\$ 441,031	\$ 461,030	4.53%
TOTAL REVENUE	\$ 130,460,188	\$ 133,963,411	\$ 138,296,286	3.23%

2022-23 EXPENDITURES SUMMARY - % OF BUDGET

Expenditures	2023-24 Proposed Budget	% Budget
Instruction	75,137,682	54.3%
Employee Benefits	30,101,696	21.8%
General Support	16,148,200	11.7%
Debt Service	6,878,352	5.0%
Transportation	7,604,184	5.5%
Interfund Transfers	2,400,000	1.7%
Community Services	26,172	0.0%
TOTAL	<u>\$ 138,296,286</u>	<u>100.0%</u>

BUDGET SUMMARY

	2021-22 APPROVED	2022-23 APPROVED	2023-24 PROPOSED	Approved vs. Proposed
GENERAL SUPPORT				
Board of Education	68,153	69,236	79,236	
Central Administration	440,613	446,651	456,963	
Finance/Legal	1,638,092	1,691,388	1,762,631	
Human Resources/Public Information	784,781	822,518	820,113	
Operations & Maintenance	10,244,137	10,518,385	11,201,201	
Special Items	1,901,655	1,767,869	1,828,055	
TOTAL	\$ 15,077,431	\$ 15,316,047	\$ 16,148,200	5.43%
INSTRUCTION				
Supervision	4,742,320	4,904,153	4,975,224	
Regular School	42,444,997	42,501,535	43,945,463	
Special Schools	298,055	221,025	329,800	
Special Education	12,434,369	13,668,245	13,855,032	
Instructional Media	4,043,591	4,458,852	4,673,550	
Pupil Services	5,042,810	4,959,669	5,082,358	
Pupil Activities	2,071,795	2,099,941	2,276,255	
TOTAL	\$ 71,077,937	\$ 72,813,420	\$ 75,137,682	3.19%
TRANSPORTATION				
	7,058,660	7,338,138	7,604,184	
TOTAL	\$ 7,058,660	\$ 7,338,138	\$ 7,604,184	3.63%
COMMUNITY SERVICES				
	23,202	23,213	26,172	
TOTAL	\$ 23,202	\$ 23,213	\$ 26,172	12.75%
UNDISTRIBUTED				
Employee Benefits	28,257,351	29,165,879	30,101,696	
Debt Service	8,455,607	8,556,715	6,878,352	
Interfund Transfers	510,000	750,000	2,400,000	
TOTAL	37,222,958	38,472,594	39,380,048	2.36%
GENERAL FUND APPROPRIATIONS	130,460,188	133,963,411	138,296,286	3.23%

The Uniform System of Accounts for school districts contained in this book is prescribed pursuant to Section 36 of the General Municipal Law for all school districts. This system of accounts is designed to provide uniformity with respect to classification and summarization of data.

2023-24 PROPOSED BUDGET
Component Analysis

Description	Administrative	Program	Capital	Total
Board of Education	21,000			21,000
District Clerk	37,636			37,636
District Meeting	20,600			20,600
Chief School Administrator	456,963			456,963
Business Administration	1,232,631			1,232,631
Auditing	105,000			105,000
Legal Services	425,000			425,000
Personnel	730,200			730,200
Public Information	89,912			89,912
Operations & Maintenance			11,201,201	11,201,201
Unallocated Insurance	572,669			572,669
School Association Dues	23,500			23,500
Judgments and Claims			250,000	250,000
Assessments	70,000			70,000
Refund on Real Property Taxes			50,000	50,000
BOCES Admin/Capital Charge	861,886			861,886
Curriculum Development & Supervision	683,951			683,951
Supervision	4,291,273			4,291,273
Research		65,000		65,000
Teaching - Regular School		43,880,463		43,880,463
Teaching - Student w/Disabilities		13,730,344		13,730,344
BOCES Occupational Education		124,688		124,688
Teaching - Special Schools		329,800		329,800
School Library/ Audio-Visual		1,205,266		1,205,266
Computer-Assisted Instruction		3,468,284		3,468,284
Attendance		51,440		51,440
Guidance		2,552,349		2,552,349
Health Services		858,707		858,707

2023-24 PROPOSED BUDGET

Component Analysis

Description	Administrative	Program	Capital	Total
Social Services		1,619,861		1,619,861
Co-Curricular Activities		498,963		498,963
Interscholastic Activities		1,777,292		1,777,292
Transportation		7,604,184		7,604,184
Community Services		26,172		26,172
Employee Benefits	2,998,531	1,893,004	25,210,161	30,101,696
Interfund Transfer - Special Aid		150,000		150,000
Interfund Transfer - Capital			2,250,000	2,250,000
Debt Service			6,878,352	6,878,352
				-
				o
Total Proposed Budget	\$ 12,620,753	\$ 79,835,818	\$ 45,839,715	\$ 138,296,286
	9.13%	57.73%	33.15%	100%

$$\frac{\text{Administrative}}{\text{Administrative} + \text{Program}} = \frac{\$ 12,620,753}{\$ 92,456,571} = 13.65\%$$

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
GENERAL SUPPORT				Budget Codes						
Board of Education										
Contractual	1010	400	36	10,000	31,951	10,000	9,262	10,000		
Travel/Conferences	1010	415	36	10,000	3,553	10,000	7,603	10,000		
Supplies	1010	450	36	1,000	1,337	1,000	-	1,000		
TOTAL	1010			\$ 21,000	\$ 36,840	\$ 21,000	\$ 16,865	\$ 21,000	\$ -	0.00%
District Clerk										
Salaries	1040	160	36	25,053	10,786	26,136	20,286	36,136		
Contractual	1040	400	36	1,000	120	1,000	1,000	1,000		
Supplies	1040	450	36	500	289	500	325	500		
TOTAL	1040			\$ 26,553	\$ 11,195	\$ 27,636	\$ 21,611	\$ 37,636	\$ 10,000	36.18%
District Meeting										
Salaries	1060	160	36	8,600	6,752	8,600	3,009	8,600		
Contractual	1060	400	36	12,000	11,320	12,000	26,316	12,000		
TOTAL	1060			\$ 20,600	\$ 18,072	\$ 20,600	\$ 29,325	\$ 20,600	\$ -	0.00%

EXPLANATORY NOTES: BOARD OF EDUCATION

The funds required by the Board of Education include the cost of attendance at local, state and national school boards meetings, publications and other materials. Also included are salaries of the District Clerk and a part-time clerk, expenses for the Board of Registration, and cost of district meetings. The District Clerk, appointed by the Board of Education, is the official custodian of all school district minutes and related records. The costs of the school election or any special meeting called during the year, as required by law, is included in this category, such as the cost of legal notices, transportation of voting machines. Funds are also included to cover the use, supplies, programming fees, and technicians for voting machines and renting and transporting voting machines beginning in 2017, as required by law.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

Budget Codes				2021-2022		2022-2023		2023-2024	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	
Chief School Administrator										
Instructional Salary - Superintendent	1240	150	36	301,275	325,166	305,041	332,541	312,541		
Auto Allowance	1240	150	36 A	-	13,200	6,000	6,000	6,000		
Non-Instructional Salary	1240	160	36	98,338	100,610	100,610	102,622	103,422		
Salary Other	1240	161	36	2,500	-	2,500	-	2,500		
Contractual	1240	400	36	20,000	7,748	20,000	22,445	20,000		
Travel/ Conferences	1240	415	36	10,000	1,523	10,000	9,223	10,000		
Auto Allowance	1240	415	36 A	6,000	-	-	-	-		
Supplies	1240	450	36	2,500	754	2,500	2,187	2,500		
TOTAL	1240			\$ 440,613	\$ 449,001	\$ 446,651	\$ 475,018	\$ 456,963	\$ 10,312	2.31%

EXPLANATORY NOTES: CENTRAL ADMINISTRATION

Chief School Administrator: Compensation and expenditures of the office of the Superintendent of Schools who has overall responsibilities of administration. Included here are salaries of the Superintendent and her secretary. Other expenses include travel, conferences, memberships and dues.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Business Administration										
Instructional Salary - Assistant Superintendent	1310	150	30	270,391	227,508	253,125	253,125	258,188		
Instructional Salary - Interim Asst. Superintendent	1310	151	30	-	23,750	-	-	-		
Non-Instructional Salaries	1310	160	30	608,451	616,044	654,030	646,551	720,210		
Salary Other	1310	161	30	20,000	42,250	20,000	17,099	20,000		
Contractual	1310	400	30	60,000	163,262	60,000	146,099	60,000		
Postage	1310	410	30	20,000	8,648	20,000	24,842	20,000		
Memberships	1310	412	30	1,500	1,449	1,500	1,549	1,500		
Advertising	1310	413	30	3,000	2,403	3,000	2,000	3,000		
Travel/ Conferences	1310	415	30	750	25	750	385	750		
Reproduction Services	1310	448	30	40,000	36,868	40,000	33,952	40,000		
Supplies	1310	450	30	15,000	9,914	15,000	8,871	15,000		
BOCES	1310	490	30	75,000	83,912	93,983	93,983	93,983		
TOTAL	1310			\$ 1,114,092	\$ 1,216,033	\$ 1,161,388	\$ 1,228,457	\$ 1,232,631	\$ 71,243	6.13%
Auditing										
Internal Auditor	1320	400	30	26,500	22,298	26,500	18,500	26,500		
Claims Auditor - Contractual	1320	401	30	20,000	20,273	26,000	26,000	26,000		
External Auditor	1320	403	30	52,500	52,500	52,500	52,500	52,500		
TOTAL	1320			\$ 99,000	\$ 95,071	\$ 105,000	\$ 97,000	\$ 105,000	\$ -	0.00%
Fiscal Agent Fee										
Fiscal Agent Fees - Bond Refunding	1380	400	0	-	-	-	-	-	-	0.00%
TOTAL	1380			\$ -	\$ -	\$ -	\$ -	\$ -		

EXPLANATORY NOTES: FINANCE

Business Administration: Salaries of the Assistant Superintendent and business office staff are included, and also included here are such activities as accounting, budgeting, purchasing, payroll, and benefits. The budget includes the cost of general supplies and materials, legal advertisements, repair and maintenance contracts, multi-year leasing of copiers for reproduction services, postage, and attendance at professional workshops.

Auditing: Payment for professional services of certified public accountants, claims auditor, and an internal auditor employed by the Board of Education to advise and review district financial statements and internal control procedures. The Government Accounting Standards Board (GASB) has established the content for the basic financial statements of the school district. As of 2006-07 the state mandates the services of an internal auditor under the direction of the Board of Education and the Audit Committee to review business procedures and perform a risk assessment.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
<u>Legal</u>										
Technical Services	1420	404	36		350,000	293,675	350,000	354,145	350,000	
Financial Services	1420	405	36		75,000	30,575	75,000	78,954	75,000	
TOTAL	1420			\$	425,000	\$ 324,250	\$ 425,000	\$ 433,099	\$ 425,000	\$ - 0.00%
<u>Human Resources & Leadership Development</u>										
Instructional Salary - Assistant Superintendent	1430	150	31		241,386	255,000	262,744	222,933	263,540	
Instructional Salary - Assistant to Asst. Sup. for HR	1430	150	31 AHR		-	-	-	10,000	12,000	
Auto Allowance	1430	150	31 A		-	4,800	4,800	1,000	4,800	
Instructional Salary - Director of Equity, Inclusion and Wellness	1430	150	31 E		192,375	192,375	194,780	78,724	175,053	
Non-Instructional Salaries	1430	160	31		148,647	149,835	156,235	160,300	159,272	
Salary Other	1430	161	31		2,130	4,200	2,130	729	2,130	
Contractual	1430	400	31		35,000	58,073	35,000	38,588	35,000	
Leadership Development	1430	401	31		25,000	27,627	25,000	21,247	25,000	
Postage	1430	410	31		1,000	-	1,000	-	1,000	
Travel/Conferences	1430	415	31		3,000	-	3,000	-	3,000	
Supplies	1430	450	31		1,500	78	1,500	500	1,500	
BOCES	1430	490	31		48,000	54,858	47,905	47,905	47,905	
TOTAL	1430			\$	698,038	\$ 746,847	\$ 734,094	\$ 581,926	\$ 730,200	\$ (3,894) -0.53%
<u>Public Information</u>										
Salaries	1480	160	36		72,743	74,424	74,424	75,912	75,912	
Contractual	1480	400	36		10,000	-	10,000	20,058	10,000	
Printing/Reproduction	1480	448	36		2,500	-	2,500	1,469	2,500	
Supplies	1480	450	36		500	-	500	-	500	
BOCES	1480	490	36		1,000	-	1,000	1,000	1,000	
TOTAL	1480			\$	86,743	\$ 74,424	\$ 88,424	\$ 98,440	\$ 89,912	\$ 1,488 1.68%

EXPLANATORY NOTES: STAFF

Legal Services: Payment for professional services of legal counsel employed by the Board of Education to advise and review district affairs.

Human Resources: Salaries of the Assistant Superintendent and assistants are included, together with costs of recruiting and orienting professional staff members, maintaining personnel records and contract negotiations. The budget includes general supplies, professional books and periodicals, and staff training/coaching, of new staff members. BOCES expenses, which include advertising, regional certification and recruiting, are included in this area of the budget.

Public Information: Expenditures to maintain school-community relations through newsletters, brochures, the school calendar and other informational materials designed to inform the public of school programs.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
Buildings & Grounds										
Salaries - DG	1620	160	11	347,393	291,370	329,139	310,443	318,774		
Salaries - RB	1620	160	12	302,524	301,020	309,579	248,297	296,709		
Salaries - WO	1620	160	13	325,728	293,770	328,010	326,430	336,750		
Salaries - Bell	1620	160	21	523,077	474,771	509,149	503,520	517,724		
Salaries - SB	1620	160	22	544,982	534,535	563,353	506,401	566,745		
Salaries - HG	1620	160	26	847,166	867,577	853,700	853,838	875,315		
Salaries - Clerical/Mail Courier/Cleaner	1620	160	34	135,672	150,836	166,202	166,800	170,548		
Salaries - Director	1620	160	34 D	180,532	173,588	182,714	182,714	188,788		
Overtime	1620	161	34	55,000	52,425	55,000	55,000	55,000		
Overtime - DG	1620	161	11	30,000	44,052	30,000	23,701	30,000		
Overtime - RB	1620	161	12	25,000	25,788	25,000	11,266	25,000		
Overtime - WO	1620	161	13	25,000	10,847	25,000	5,543	25,000		
Overtime - Bell	1620	161	21	45,000	56,802	40,000	41,378	40,000		
Overtime - SB	1620	161	22	35,000	53,586	40,000	45,577	40,000		
Overtime - HG	1620	161	26	65,000	112,698	65,000	57,166	65,000		
Overtime - Facilities Use	1620	161	36	10,000	50,008	10,000	50,631	10,000		
Construction Management - (Capital Projects)	1620	161	34 CM	-	58,834	-	5,764	-		
Summer Help	1620	162	34	26,250	-	26,500	-	26,500		
Substitutes	1620	164	34	-	9,184	-	-	-		
Substitutes - DG	1620	164	11	9,000	5,554	9,000	1,065	9,000		
Substitutes - RB	1620	164	12	9,000	5,194	9,000	-	9,000		
Substitutes - WO	1620	164	13	11,000	4,024	11,000	675	11,000		
Substitutes - Bell	1620	164	21	7,000	8,554	7,000	10,380	7,000		
Substitutes - SB	1620	164	22	7,000	2,306	7,000	-	7,000		
Substitutes - HG	1620	164	26	7,000	3,750	7,000	-	7,000		
Comp/Vacation Reimbursement	1620	165	34	-	5,343	-	1,158	-		
Comp/Vacation Reimbursement - DG	1620	165	11	6,000	22,869	6,000	-	6,000		
Comp/Vacation Reimbursement - RB	1620	165	12	6,000	1,280	6,000	-	6,000		
Comp/Vacation Reimbursement - WO	1620	165	13	6,000	2,279	6,000	1,175	6,000		
Comp/Vacation Reimbursement - Bell	1620	165	21	6,000	19,856	6,000	17,307	6,000		
Comp/Vacation Reimbursement - SB	1620	165	22	6,000	6,066	6,000	1,317	6,000		
Comp/Vacation Reimbursement - HG	1620	165	26	6,750	12,442	6,750	1,217	6,750		
Snow Removal	1620	167	34	-	13,712	-	418	-		
Snow Removal - DG	1620	167	11	5,000	1,402	5,000	-	5,000		
Snow Removal - RB	1620	167	12	6,000	1,871	6,000	72	6,000		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

			2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
			Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes									
Snow Removal - WO	1620	167 13	6,000	2,139	6,000	-	6,000		
Snow Removal - Bell	1620	167 21	6,000	-	6,000	-	6,000		
Snow Removal - SB	1620	167 22	6,000	4,982	6,000	128	6,000		
Snow Removal - HG	1620	167 26	6,000	7,158	6,000	234	6,000		
Equipment	1620	200 34	200,000	158,441	200,000	233,266	200,000		
Equipment - Covid	1620	200 34 COV	-	11,140	-	-	-		
Contractual	1620	400 34	125,000	231,353	125,000	175,533	125,000		
Contractual - Covid	1620	400 34 COV	-	129,849	-	13,391	-		
Shoe Reimbursement	1620	403 34	3,000	-	-	-	-		
Uniforms	1620	404 34	25,000	20,703	28,000	28,000	30,000		
Travel	1620	415 34	2,000	-	2,000	4,500	2,000		
Heating Fuel	1620	421 34	375,000	370,830	425,000	425,000	500,000		
LP/Natural Gas	1620	422 34	500,000	523,843	550,000	1,090,001	650,000		
Cartage	1620	423 34	125,000	54,930	125,000	125,000	134,600		
Extermination Services	1620	424 34	5,000	4,000	5,000	4,000	12,540		
Electricity	1620	425 34	685,000	780,223	735,000	735,000	825,000		
Water	1620	426 34	130,000	131,415	130,000	130,000	130,000		
Telephone Service & Repair	1620	427 34	90,000	74,048	90,000	87,500	90,000		
Equipment Rental	1620	435 34	2,000	575	5,000	-	5,000		
Security System	1620	447 34	150,000	141,721	150,000	240,675	150,000		
Security Guards D/W	1620	448 34	485,000	414,246	485,000	485,000	485,000		
School Resource Officer	1620	448 34 SRO	136,624	136,624	143,455	139,866	143,455		
Technical Services	1620	449 34	2,000	1,513	2,000	-	2,000		
Supplies - D/W	1620	450 34	425,000	355,319	425,000	410,361	475,000		
Supplies - COVID	1620	450 34 COV	-	15,035	-	-	-		
Supplies - Maintenance	1620	451 34	55,000	34,150	55,000	56,358	65,000		
Supplies - Grounds	1620	452 34	55,000	55,240	55,000	48,337	65,000		
BOCES Services	1620	490 34	23,000	33,416	146,236	146,236	149,386		
TOTAL	1620		\$ 7,243,698	\$ 7,371,085	\$ 7,561,787	\$ 8,007,640	\$ 7,948,584	\$ 386,797	5.12%

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
<u>Operations & Maintenance</u>										
Salaries	1621	160	34	532,489	510,057	525,598	525,598	541,617		
Salaries - Extra Staff	1621	161	34	40,000	-	40,000	-	40,000		
Equipment	1621	200	34	20,000	11,180	20,000	8,319	20,000		
Contractual	1621	400	34	440,000	485,730	460,000	499,522	510,000		
Contractual - DG Pavilion	1621	400	11 PAV	-	-	-	-	-		
Contractual - RB Pavilion	1621	400	12 PAV	-	-	-	-	-		
Contractual - WO Pavilion	1621	400	13 PAV	-	-	-	-	-		
Contractual - Capital Projects/Emergencies	1621	400	34 Capital	-	1,009,972	-	1,041,355	-		
Service Contracts	1621	401	34	625,000	576,061	625,000	658,777	700,000		
Storm Water Management Program	1621	403	34	7,000	-	7,000	-	7,000		
Landscaping	1621	429	34	20,000	28,791	20,000	20,000	25,000		
Snow Removal - Salt/Sand	1621	430	34	5,000	5,000	5,000	-	5,000		
Building Repair	1621	436	34	400,000	566,347	400,000	363,743	400,000		
Plant Repair	1621	437	34	30,000	137,186	30,000	3,975	40,000		
Equipment Repair	1621	438	34	4,000	766	4,000	3,432	4,000		
Field Maintenance	1621	440	34	200,000	165,667	200,000	183,000	240,000		
TOTAL	1621			\$ 2,323,489	\$ 3,496,758	\$ 2,336,598	\$ 3,307,721	\$ 2,532,617	\$ 196,019	8.39%
<u>Five Year Capital Maintenance Plan</u>										
Blacktop Paving/Sealing	1621	400	34 5YP	110,000	61,990	110,000	-	110,000		
Heating System Maintenance	1621	401	34 5YP	110,000	238,319	110,000	114,000	110,000		
O&M Capital & Maintenance D/W	1621	402	34 5YP	300,000	536,794	300,000	307,449	350,000		
Building Condition Survey 5YP	1621	403	34 5YP	76,950	76,950	-	-	-		
Tree Maintenance	1621	429	34 5YP	25,000	24,700	25,000	24,760	35,000		
Field Maintenance - Special Projects	1621	440	34 5YP	15,000	3,348	15,000	26,525	55,000		
Safety/Security/Lighting	1621	447	34 5YP	40,000	300,766	60,000	80,965	60,000		
TOTAL	1621			\$ 676,950	\$ 1,242,867	\$ 620,000	\$ 553,699	\$ 720,000	\$ 100,000	16.13%

EXPLANATORY NOTES: CENTRAL SERVICES

Buildings & Grounds and Operations & Maintenance: This part of the budget includes salary for the Director of Facilities and allocations for the maintenance and custodial staffs based on the negotiated contract, and costs related to operating the physical plant and maintaining existing grounds and buildings.

Equipment: This budget category is for non-instructional equipment such as a van, trucks, snow blowers, security systems, fire extinguishers, vacuums, scrubbers, mowers, drinking fountains, etc. Materials and Supplies include such items as brooms, mops, pails, soap, wax, sweeping compounds, paper towels, etc.

Utilities: Costs for utilities include fuel, electricity, gas, water and the district-wide telephone system.

BOCES Services includes Telephone, Safety & Risk Management services and Facilities Request software purchased through BOCES.

Capital & Maintenance: For example Seven Bridges Ramp, Westorchard Roofs, Bell Cafeteria, and other projects.

Energy Performance Contract: In September 2011, District entered into a lease purchase agreement in the amount of \$6,010,000 for Phase I(A) of the energy performance contract and in September 2012, District entered into a lease purchase agreement in the amount of \$5,752,400 for Phase I(B) of the energy performance contract. In August 2016, District entered into Phase II of a lease purchase agreement in the amount of \$3,383,396 for the energy performance contract. This budget reflects the energy savings from the contract (Heating Fuel, LP/Natural Gas and Electricity) and the corresponding debt service.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs.	
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Budget Codes										
Special Items										
Unallocated Insurance	1910	414	36	525,000	494,989	525,000	524,012	572,669		
School Association Dues	1920	400	36	23,500	21,996	23,500	22,537	23,500		
Judgments/Claims	1930	400	36	250,000	190,000	250,000	155,000	250,000		
Assessments	1950	400	36	70,000	57,929	70,000	70,000	70,000		
Refund on Real Property Taxes	1964	400	36	50,000	647,713	50,000	31,909	50,000		
BOCES Admin Services	1981	490	36	900,000	1,017,705	759,054	759,054	764,483		
BOCES Capital Services	1981	491	36	83,155	83,155	90,315	90,315	97,403		
TOTAL	1900			\$ 1,901,655	\$ 2,513,487	\$ 1,767,869	\$ 1,652,827	\$ 1,828,055	\$ 60,186	3.40%

EXPLANATORY NOTES: SPECIAL ITEMS

Unallocated Insurance: Payments of insurance premiums for liability, automobile, boiler and machinery, fire, etc. are recorded here.

School Association Dues: Membership in the NYS School Boards Association and the Westchester/Putnam School Boards Association.

Judgments and Claims: Expenditures to cover the cost of impartial hearings are reported in this category.

Assessments: Charges for taxes on the Saw Mill River and New Castle sewer districts.

BOCES Administrative/Capital Charges: The administrative and capital charges of the Board of Cooperative Educational Services based on the true valuation of the school district. All component districts must share in these costs. This line previously included BOCES Insurance Management Coordination and Safety/Risk Management.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

Budget Codes

2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

INSTRUCTION

Curriculum Development

Instructional Salary - Assistant Superintendent	2010	150	32	241,386	255,000	262,744	262,744	274,539		
Non-Instructional Salaries	2010	160	32	114,763	115,911	119,939	119,939	124,037		
Non-Instructional Salaries - OT	2010	161	32	-	3,564	-	154	-		
Equipment	2010	200	32	15,000	14,226	15,000	10,053	20,000		
Contractual	2010	400	32	55,000	80,371	127,875	123,402	126,875		
Program Development - Communication	2010	400	32 PD	50,000	33,278	50,000	13,635	50,000		
Postage	2010	410	32	500	215	500	60	500		
Travel/Conferences	2010	415	32	25,000	25,973	25,000	22,549	25,000		
Reproductive Services	2010	448	32	3,000	-	3,000	-	3,000		
Supplies	2010	450	32	16,000	15,076	25,000	24,417	25,000		
BOCES	2010	490	32	35,000	35,000	35,000	35,000	35,000		
TOTAL	2010			\$ 555,649	\$ 578,614	\$ 664,058	\$ 611,953	\$ 683,951	\$ 19,893	3.00%

EXPLANATORY NOTES: CURRICULUM DEVELOPMENT

The salaries of the Assistant Superintendent of Curriculum and Instruction and assistants are recorded here. This budget includes expenses for the planning, coordination, general supervision, evaluation, research and system-wide administration of the K-12 instructional program.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

Budget Codes

Supervision - Regular									
Principals Salaries - DG	2020	150	11	379,444	381,125	388,600	334,000	351,139	
Principals Salaries - RB	2020	150	12	337,680	337,680	341,901	341,901	357,409	
Principals Salaries - WO	2020	150	13	357,969	360,364	367,212	367,212	383,490	
Principals Salaries - Bell	2020	150	21	349,313	348,755	353,679	360,211	367,415	
Principals Salaries - SB	2020	150	22	362,080	354,220	366,624	366,624	380,496	
Principals Salaries - HG	2020	150	26	927,646	935,336	950,248	899,385	971,039	
Admin Vacation Reimbursement	2020	150	36	75,000	63,328	75,000	75,000	75,000	
Non-Instr Salaries - DG	2020	160	11	130,037	132,137	136,339	136,339	140,616	
Non-Instr Salaries - RB	2020	160	12	142,733	102,445	122,543	122,543	126,687	
Non-Instr Salaries - WO	2020	160	13	127,652	131,528	134,571	134,071	138,676	
Non-Instr Salaries - Bell	2020	160	21	256,844	226,760	260,258	251,004	272,591	
Non-Instr Salaries - SB	2020	160	22	291,047	261,661	276,396	276,847	284,291	
Non-Instr Salaries - HG	2020	160	26	395,699	416,979	412,940	445,666	382,980	
Non-Instr Salaries - Other DG	2020	161	11	1,102	293	1,102	-	1,102	
Non-Instr Salaries - Other RB	2020	161	12	1,102	1,478	1,102	-	1,102	
Non-Instr Salaries - Other WO	2020	161	13	1,102	1,790	1,102	244	1,102	
Non-Instr Salaries - Other Bell	2020	161	21	1,102	4,883	1,102	10,237	1,102	
Non-Instr Salaries - Other SB	2020	161	22	1,102	578	1,102	280	1,102	
Non-Instr Salaries - Other HG	2020	161	26	1,102	5,607	1,102	9,299	1,102	
Equipment WO	2020	200	13	500	-	500	-	500	
Equipment PE	2020	200	33	3,000	-	3,500	-	3,570	
Contractual DG	2020	400	11	300	3,847	300	300	300	
Contractual RB	2020	400	12	300	475	300	-	300	
Contractual WO	2020	400	13	400	75	400	217	400	
Contractual Bell	2020	400	21	5,320	3,830	5,175	1,000	4,000	
Contractual SB	2020	400	22	2,500	7,335	2,175	1,696	2,175	
Contractual PE	2020	400	33	2,000	-	2,000	-	2,040	
Memberships DG	2020	412	11	400	-	500	-	500	
Memberships RB	2020	412	12	400	-	400	-	400	
Memberships WO	2020	412	13	250	-	250	-	250	
Memberships Bell	2020	412	21	380	339	370	339	370	
Memberships SB	2020	412	22	150	-	130	-	130	

2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
Memberships HG	2020	412	26	500	514	800	147	800		
Travel/Conferences DG	2020	415	11	500	-	500	-	500		
Travel/Conferences RB	2020	415	12	500	90	500	500	500		
Travel/Conferences WO	2020	415	13	600	-	600	200	600		
Travel/Conferences Bell	2020	415	21	1,140	329	1,110	939	1,110		
Travel/Conferences SB	2020	415	22	100	545	87	-	87		
Travel/Conferences HG	2020	415	26	1,000	308	1,000	3,824	5,000		
Travel/Conferences PE	2020	415	33	3,500	160	3,500	1,500	3,570		
Auto Allowance	2020	415	36	16,800	7,750	16,800	10,500	16,800		
Equipment Repair DG	2020	434	11	300	-	300	-	300		
Supplies DG	2020	450	11	400	253	400	-	400		
Supplies RB	2020	450	12	400	-	400	-	400		
Supplies WO	2020	450	13	900	1,145	800	500	800		
Supplies Bell	2020	450	21	500	-	500	-	500		
Supplies HG	2020	450	26	2,375	898	2,375	2,375	5,000		
Supplies PE	2020	450	33	1,500	-	1,500	475	1,530		
TOTAL	2020			\$ 4,186,671	\$ 4,094,839	\$ 4,240,095	\$ 4,155,376	\$ 4,291,273	\$ 51,178	1.21%
Research, Planning & Evaluation										
Research	2060	416	32	5,000	789	5,000	4,435	5,000		
Testing	2060	417	32	60,000	8,703	60,000	54,912	60,000		
TOTAL	2060			\$ 65,000	\$ 9,492	\$ 65,000	\$ 59,347	\$ 65,000	\$ -	0.00%

EXPLANATORY NOTES: SUPERVISION & RESEARCH

Supervision: This category includes the salaries and expenditures of building principals, assistant principals and department chairpersons in all six schools, as well as secretarial support.

Research: These funds are used in evaluating and designing instructional programs and support service activities.

Reproduction Services: Multi-year leasing of copiers.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

					2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
					Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Regular School					Budget Codes						
Instr Salaries - S/W	2110	120	11	222	2,867,579	2,894,985	2,846,715	2,836,997	2,800,115		
Instr Salaries - Art	2110	120	11	230	136,920	137,078	141,024	140,322	142,952		
Instr Salaries - Phys Ed	2110	120	11	235	230,785	220,567	229,638	234,094	239,787		
Instr Salaries - Vocal Music	2110	120	11	238	118,179	118,179	123,874	128,238	133,657		
Instr Salaries - S/W	2110	120	12	222	2,575,340	2,794,796	2,696,999	2,543,477	2,886,423		
Instr Salaries - Art	2110	120	12	230	140,352	140,352	146,603	107,613	112,639		
Instr Salaries - Phys Ed	2110	120	12	235	295,842	295,842	304,971	227,626	250,138		
Instr Salaries - Vocal Music	2110	120	12	238	157,834	157,834	160,757	160,719	163,637		
Instr Salaries - S/W	2110	120	13	222	2,648,890	2,422,755	2,430,194	2,352,748	2,745,896		
Instr Salaries - Art	2110	120	13	230	94,972	68,518	100,207	99,772	104,592		
Instr Salaries - Phys Ed	2110	120	13	235	236,780	241,199	252,155	250,993	258,474		
Instr Salaries - Vocal Music	2110	120	13	238	74,098	75,409	80,078	96,459	105,054		
Intramurals Bell	2110	127	21	252	1,500	-	1,500	-	1,500		
Intramurals SB	2110	127	22	252	1,500	-	1,500	-	1,500		
Intramurals HG	2110	127	26	252	2,400	6,790	2,400	-	2,400		
Instr Salaries - 5th Grade	2110	130	21	223	585,783	590,461	605,163	700,743	938,336		
Instr Salaries - 6th Grade	2110	130	21	224	1,148,007	1,101,777	921,866	798,257	1,111,490		
Instr Salaries - English	2110	130	21	225	620,906	498,320	514,676	518,393	402,171		
Instr Salaries - Language	2110	130	21	226	585,948	474,741	505,120	527,259	554,373		
Instr Salaries - Math	2110	130	21	227	192,048	192,014	200,693	250,186	257,247		
Instr Salaries - Science	2110	130	21	228	544,315	550,831	568,076	506,739	520,310		
Instr Salaries - Social Studies	2110	130	21	229	683,302	685,398	633,010	665,843	542,980		
Instr Salaries - Art	2110	130	21	230	132,782	172,809	180,497	160,473	166,478		
Instr Salaries - Reading	2110	130	21	233	157,862	158,242	164,786	164,277	170,448		
Instr Salaries - Phys Ed	2110	130	21	235	362,678	362,678	370,014	370,049	379,559		
Instr Salaries - Instr Music	2110	130	21	236	177,003	176,446	183,349	187,261	193,874		
Instr Salaries - Vocal Music	2110	130	21	238	148,095	148,095	150,878	150,876	153,688		
Instr Salaries - Health Education	2110	130	21	244	132,963	132,963	135,443	135,517	138,098		
Instr Salaries - Home & Careers	2110	130	21	248	107,974	112,623	145,493	141,578	147,638		
Instr Salaries - Technology	2110	130	21	249	254,264	258,837	216,053	247,155	254,844		
Instr Salaries - 5th Grade	2110	130	22	223	532,308	532,281	550,608	300,723	996,087		
Instr Salaries - 6th Grade	2110	130	22	224	1,021,501	963,323	987,816	1,131,130	874,750		
Instr Salaries - English	2110	130	22	225	658,766	559,812	531,843	580,491	454,699		
Instr Salaries - Language	2110	130	22	226	679,431	680,717	706,425	709,775	728,139		
Instr Salaries - Math	2110	130	22	227	557,031	453,620	412,323	512,256	525,553		
Instr Salaries - Science	2110	130	22	228	752,871	699,238	670,835	669,664	537,246		
Instr Salaries - Social Studies	2110	130	22	229	448,433	451,274	415,527	344,279	355,252		
Instr Salaries - Art	2110	130	22	230	118,449	158,477	165,897	201,797	208,697		
Instr Salaries - Reading	2110	130	22	233	96,197	96,197	101,239	100,747	105,408		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

					2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
					Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes											
Instr Salaries - Phys Ed	2110	130	22	235	321,582	321,583	335,317	334,093	342,595		
Instr Salaries - Inst. Music	2110	130	22	236	508,576	508,968	518,628	518,578	528,295		
Instr Salaries - Health Education	2110	130	22	244	87,797	87,797	92,719	92,258	96,824		
Instr Salaries - Home & Careers	2110	130	22	248	152,486	152,568	155,778	155,960	158,825		
Instr Salaries - Technology	2110	130	22	249	149,845	149,845	156,193	155,473	158,338		
Instr Salaries - Student Life Coordinator	2110	130	26		114,862	114,239	121,674	121,071	126,296		
Instr Salaries - English	2110	130	26	225	1,546,919	1,605,728	1,717,469	1,551,627	1,504,004		
Instr Salaries - Language	2110	130	26	226	1,754,257	1,703,624	1,765,680	1,770,463	1,667,193		
Instr Salaries - Math	2110	130	26	227	1,489,066	1,618,860	1,657,782	1,565,026	1,577,127		
Instr Salaries - Science	2110	130	26	228	2,582,216	2,226,147	2,298,605	2,316,117	2,420,346		
Instr Salaries - Social Studies	2110	130	26	229	1,544,254	1,473,300	1,533,753	1,547,052	1,558,904		
Instr Salaries - Fine/Pract Arts	2110	130	26	230	806,202	680,032	724,807	780,509	806,716		
Instr Salaries - Phys Ed	2110	130	26	235	893,863	758,496	781,735	845,330	864,128		
Instr Salaries - Perf Arts/Music	2110	130	26	238	386,906	447,419	340,672	457,586	466,207		
Instr Salaries - Theatre Arts	2110	130	26	239	112,289	112,289	117,779	63,779	70,328		
Instr Salaries - Health Education	2110	130	26	244	121,619	84,844	127,417	127,647	100,216		
Instr Salaries - Business Ed	2110	130	26	247	257,489	257,764	150,098	150,096	152,908		
Instr Salaries - Life School	2110	130	26	261	441,742	439,998	453,473	460,814	465,838		
Instr Salaries - Staff Developers	2110	130	32		441,712	396,254	742,427	859,390	906,219		
Instr Salaries - Technology	2110	130	39		133,543	133,543	139,295	138,653	145,000		
Instr Salaries - HG Academic Support	2110	131	26	251	47,369	-	-	-	-		
Instr Salaries - Co-Facilitators	2110	132	26		25,000	17,500	25,000	17,500	25,000		
Instr Salaries - Innovation Fellows	2110	133	32		-	-	78,500	-	-		
Instr Salaries - ChappEquity	2110	133	32	CE	78,500	104,022	62,500	2,180	62,500		
Instr Salaries - GPS Fellows	2110	133	32	GPS	-	-	-	-	-		
Instr Salaries - Social Emotional Learning Fellows	2110	133	32	SEL	7,500	-	7,500	-	-		
Instr Salaries - SHIFT 21 Fellowship	2110	133	32	SHIFT	-	-	-	-	-		
Instr Salaries - Wilson Reading System Fellows	2110	133	32	WRS	-	960	60,000	60,000	25,000		
Mentoring - Orientation	2110	134	36	251	13,700	80,427	13,700	29,375	13,700		
Educational Advance	2110	135	36	251	150,000	50,721	150,000	150,000	150,000		
Curriculum Studies	2110	136	32	251	-	1,736	-	-	-		
Curriculum Development	2110	136	32	1A	17,500	-	17,500	-	17,500		
Curriculum Implementation (SE)	2110	136	32	1B	8,500	-	8,500	-	8,500		
Instr & Support: In-Service	2110	136	32	1C	18,000	23,800	18,000	18,000	18,000		
Instr & Support: Prof Learning	2110	136	32	1D	12,000	-	12,000	-	12,000		
Leadership	2110	136	32	1E	100,000	48,276	100,000	71,915	100,000		
District Initiatives	2110	136	32	1F	88,900	71,361	88,900	63,297	88,900		
Curriculum Development Summer	2110	136	32	1G	200,000	72,409	200,000	90,354	150,000		
ENL Program - DG	2110	138	11		165,803	205,897	210,438	210,006	214,102		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
ENL Program - RB	2110	138	12	45,957	46,242	47,098	168,359	174,205		
ENL Program - WO	2110	138	13	170,547	171,350	177,296	182,393	188,951		
ENL Program - Bell	2110	138	21	76,570	76,570	77,997	78,247	79,419		
ENL Program - SB	2110	138	22	95,692	166,958	219,838	98,515	100,673		
ENL Program - HG	2110	138	26	108,182	107,898	109,895	109,881	111,887		
Sick Leave Substitute Long Term	2110	139	36	300,000	18,900	300,000	8,505	300,000		
Sick/Compensated Absences	2110	139	36	100,000	76,840	100,000	100,000	100,000		
Special Stipend D/W	2110	139	36 S	8,000	15,000	8,000	-	8,000		
Summer Academic Program	2110	141	36	50,000	-	50,000	-	50,000		
Substitutes DG	2110	149	11	80,000	149,847	80,000	101,150	80,000		
Substitutes RB	2110	149	12	80,000	145,015	80,000	171,045	80,000		
Substitutes WO	2110	149	13	80,000	131,979	80,000	107,450	80,000		
Substitutes Bell	2110	149	21	75,000	246,526	75,000	136,217	75,000		
Substitutes SB	2110	149	22	75,000	202,830	75,000	189,796	75,000		
Substitutes HG	2110	149	26	95,000	233,142	95,000	179,926	95,000		
Director K-12 Literacy	2110	150	36	224,396	81,067	231,701	210,000	210,000		
Compensatory Education/Salaries - DG	2110	150	11	292,238	294,137	301,914	305,298	310,901		
Compensatory Education/Salaries - RB	2110	150	12	260,735	261,684	269,883	302,489	310,326		
Compensatory Education/Salaries - WO	2110	150	13	242,142	269,902	278,371	277,743	286,036		
Compensatory Education/Salaries - Bell	2110	150	21	374,792	340,033	389,708	237,644	244,892		
Compensatory Education/Salaries - SB	2110	150	22	145,975	202,008	149,708	149,706	152,518		
Compensatory Education/Salaries - HG	2110	150	26	133,915	-	-	-	-		
Compensatory Education/TAssts	2110	151	36	23,357	-	23,357	-	23,357		
Grade Level Chairperson - DG	2110	152	11	23,800	23,800	24,500	25,200	24,745		
Grade Level Chairperson - RB	2110	152	12	23,800	22,100	24,500	21,600	24,745		
Grade Level Chairperson - WO	2110	152	13	23,800	23,800	24,500	28,800	24,745		
Department Chairperson - Bell	2110	152	21	56,150	49,951	56,950	21,600	57,520		
Department Chairperson - SB	2110	152	22	55,420	53,657	59,950	20,880	60,520		
Department Chairperson - HG	2110	152	26	88,242	108,641	106,600	91,929	107,666		
Department Chairperson - D/W	2110	152	36	32,422	56,687	58,000	95,978	58,580		
Tech Learning	2110	155	36	70,000	-	70,000	50,702	70,000		
Tournament OT	2110	163	36	5,000	-	5,000	-	5,000		
Teacher Aides DG	2110	166	11	251,956	268,650	249,399	180,636	191,683		
Teacher Aides RB	2110	166	12	238,274	232,352	286,610	266,064	297,017		
Teacher Aides WO	2110	166	13	234,052	245,350	251,814	243,024	259,072		
Teacher Aides Bell	2110	166	21	33,539	24,352	32,246	14,351	35,612		
Teacher Aides SB	2110	166	22	33,539	17,616	30,049	11,259	20,116		
Teacher Aides HG	2110	166	26	39,032	-	42,000	-	42,000		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
Computer Aides Technology	2110	166	39	294,184	1,459	-	-	-		
Computer Aides Technology - DG	2110	167	11	-	24,054	29,107	29,107	30,370		
Computer Aides Technology - RB	2110	167	12	-	44,067	45,437	46,616	46,861		
Computer Aides Technology - WO	2110	167	13	-	30,722	31,989	31,989	33,280		
Computer Aides Technology - Bell	2110	167	21	-	31,673	32,951	32,951	34,249		
Computer Aides Technology - SB	2110	167	22	-	35,475	36,792	36,792	38,131		
Computer Aides Technology - HG	2110	167	26	-	102,750	93,110	93,110	95,969		
Equipment - S/W DG	2110	200	11 260	5,000	6,870	5,000	838	11,500		
Equipment - S/W RB	2110	200	12 222	5,000	1,676	5,000	1,819	5,000		
Equipment - S/W WO	2110	200	13 222	21,428	-	20,000	4,981	20,000		
Equipment - Instr Music	2110	200	13 236	400	-	400	-	8,400		
Equipment - Physical Education	2110	200	21 235	2,375	724	2,310	102	2,310		
Equipment - S/W Bell	2110	200	21 260	2,850	1,295	2,773	2,773	14,930		
Equipment - Physical Education	2110	200	22 235	1,000	-	870	-	870		
Equipment - S/W SB	2110	200	22 260	6,500	4,278	5,655	795	5,655		
Equipment - STEAM/Research	2110	200	26	4,750	-	5,000	2,750	10,000		
Equipment - Science	2110	200	26 228	5,700	615	6,000	-	6,000		
Equipment - Art	2110	200	26 230	5,700	5,140	6,000	5,389	6,000		
Equipment - Music	2110	200	26 236	4,750	1,918	4,750	2,582	4,750		
Equipment - S/W HG	2110	200	26 260	36,100	8,661	36,100	11,759	75,000		
Equipment - Life School	2110	200	26 261	1,184	-	1,184	-	1,184		
Equipment - D/W	2110	200	36 236	140,000	469,015	140,000	156,021	140,000		
Contractual/CORE DG	2110	400	11 222	-	-	-	-	-		
Contractual/CORE RB	2110	400	12 222	-	-	-	-	-		
Contractual/CORE WO	2110	400	13 222	2,000	1,444	2,000	1,433	2,000		
Contractual S/W Bell	2110	400	21 260	9,500	3,167	9,250	1,020	5,500		
Contractual S/W 7B	2110	400	22 260	-	7,428	-	-	-		
Contractual - Performing Arts	2110	400	26 238	3,000	2,572	3,000	8,269	10,000		
Contractual/HG Graduation	2110	400	26 260	38,500	48,625	38,500	38,560	50,000		
Contractual Curriculum Studies	2110	400	32 251	200,000	141,201	250,000	282,462	250,000		
Contractual D/W	2110	400	36	50,000	-	50,000	3,883	50,000		
Contractual - S/W HG	2110	401	26 260	11,400	9,321	11,400	554	15,000		
Contractual/Sub Finder	2110	401	36	15,000	15,000	15,000	15,000	15,000		
Contractual/Project Adventure	2110	402	36	10,000	1,265	10,000	8,090	10,000		
Contractual/Projects D/W	2110	403	36	50,000	1,459	50,000	5,008	50,000		
Postage DG	2110	410	11 260	600	570	600	600	600		
Postage RB	2110	410	12 260	500	-	500	-	500		
Postage WO	2110	410	13 260	500	-	600	-	600		
Postage Bell	2110	410	21 260	1,425	-	1,390	1,000	1,390		
Postage SB	2110	410	22 260	2,500	150	2,175	-	2,175		

CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION

					2021-2022		2022-2023		2023-2024	Approved vs.	
					Approved	Year End	Approved	Year End	Proposed	Proposed	
					Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes											
Postage HG	2110	410	26	260	5,700	3,291	5,700	3,158	5,700		
Travel/Conferences DG	2110	415	11	222	500	-	500	-	500		
Travel/Conferences RB	2110	415	12	222	500	-	500	-	500		
Travel/Conferences WO	2110	415	13	222	800	720	600	-	600		
Travel/Conferences Bell	2110	415	21	260	3,800	99	3,700	1,375	3,700		
Travel/Conferences SB	2110	415	22	260	2,500	1,098	2,175	1,363	2,175		
Travel/Conferences HG	2110	415	26	260	10,000	7,783	10,000	8,743	12,000		
Elementary Science Program	2110	431	32	251	3,500	177	3,500	1,809	3,500		
Equipment Repair/CORE DG	2110	434	11	222	-	-	-	-	-		
Equipment Repair/Instr Music DG	2110	434	11	236	180	-	180	-	180		
Equipment Repair/CORE RB	2110	434	12	222	250	-	250	-	250		
Equipment Repair - Instr Music	2110	434	12	236	200	-	200	-	200		
Equipment Repair/CORE WO	2110	434	13	222	500	-	350	-	350		
Equipment Repair/Instr Music WO	2110	434	13	236	350	264	500	371	500		
Equipment Repair - S/W Bell	2110	434	21	260	3,800	3,438	3,700	-	5,000		
Equipment Repair - S/W SB	2110	434	22	260	6,000	2,038	5,228	4,934	5,228		
Equipment Repair - Science	2110	434	26	228	-	-	-	-	-		
Equipment Repair - Instr Music	2110	434	26	236	6,650	3,639	6,650	4,650	6,650		
Equipment Repair - S/W	2110	434	26	260	-	-	-	-	-		
Professional Improvement/Admin	2110	437	36	251	2,000	-	2,000	-	2,000		
Home/Hospital Tutoring	2110	441	32	251	15,000	7,366	15,000	9,500	15,000		
Gifted Program	2110	444	32	251	3,000	-	3,000	500	3,000		
Reproduction Services DG	2110	448	11	260	20,000	14,326	20,000	14,327	20,000		
Reproduction Services RB	2110	448	12	260	21,000	18,572	21,000	18,568	21,000		
Reproduction Services WO	2110	448	13	260	20,000	18,711	20,000	19,155	20,000		
Reproduction Services Bell	2110	448	21	260	33,250	28,510	32,352	28,607	32,352		
Reproduction Services SB	2110	448	22	260	37,000	35,335	31,946	32,609	31,946		
Reproduction Services HG	2110	448	26	260	47,500	51,792	47,500	49,323	47,500		
Supplies - DG S/W	2110	450	11	222	30,000	33,620	30,000	25,752	30,000		
Supplies - DG Art	2110	450	11	230	3,500	1,650	3,500	1,797	3,500		
Supplies - DG Physical Education	2110	450	11	235	2,500	1,524	2,500	2,382	2,500		
Supplies - DG Instructional Music	2110	450	11	236	1,000	679	1,000	568	1,000		
Supplies - DG Vocal Music	2110	450	11	238	400	308	400	240	400		
Supplies - DG Learning Resources	2110	450	11	242	3,500	2,361	3,500	3,126	3,500		
Supplies - RB S/W	2110	450	12	222	30,000	31,033	30,000	35,432	30,000		
Supplies - RB Art	2110	450	12	230	3,800	3,665	3,800	4,097	3,800		
Supplies - RB Intructional Music	2110	450	12	236	500	578	500	498	500		
Supplies - RB Vocal Music	2110	450	12	238	450	610	450	652	450		
Supplies - RB Learning Resources	2110	450	12	242	3,500	2,699	3,500	2,080	3,500		
Supplies - RB Computer Lab	2110	450	12	249	2,480	2,480	2,480	2,475	2,480		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

					2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
					Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes											
Supplies - WO CORE	2110	450	13	222	18,000	44,530	21,000	28,765	21,000		
Supplies - WO Art	2110	450	13	230	2,500	1,614	2,500	2,063	2,500		
Supplies - WO Physical Education	2110	450	13	235	1,400	1,049	1,400	1,329	1,400		
Supplies - WO Instructional Music	2110	450	13	236	400	881	400	-	400		
Supplies - WO Vocal Music	2110	450	13	238	250	696	250	573	250		
Supplies - WO Learning Resources	2110	450	13	242	3,000	2,550	3,500	2,700	3,500		
Supplies - Bell English	2110	450	21	225	4,750	5,822	4,621	1,934	4,621		
Supplies - Bell Languages	2110	450	21	226	2,850	1,591	2,773	2,410	2,773		
Supplies - Bell Mathematics	2110	450	21	227	4,275	3,463	4,159	4,620	4,159		
Supplies - Bell Science	2110	450	21	228	6,441	6,892	6,267	6,619	6,267		
Supplies - Bell Social Studies	2110	450	21	229	4,845	3,480	4,714	1,233	4,714		
Supplies - Bell Art	2110	450	21	230	7,011	6,366	6,821	7,312	6,821		
Supplies - Bell Combined Art	2110	450	21	232	1,430	1,407	1,391	1,386	1,391		
Supplies - Bell Physical Education	2110	450	21	235	2,850	578	2,773	9,694	2,773		
Supplies - Bell Instructional Music	2110	450	21	236	3,620	2,275	9,522	10,124	3,522		
Supplies - Bell Vocal Music	2110	450	21	238	3,525	2,756	3,429	3,429	3,429		
Supplies - Bell Learning Resources	2110	450	21	242	2,375	1,666	2,310	3,085	2,310		
Supplies - Bell Health Education	2110	450	21	244	570	-	550	540	550		
Supplies - Bell Home & Careers	2110	450	21	248	5,273	3,938	5,130	6,226	7,500		
Supplies - Bell Technology	2110	450	21	249	5,225	2,020	5,083	4,872	5,083		
Supplies - Bell Computer Education	2110	450	21	250	8,170	6,434	7,950	5,054	5,000		
Supplies - Bell S/W	2110	450	21	260	34,009	40,830	33,100	42,754	25,450		
Supplies - Bell Reading/ENL	2110	450	21	ENL	1,140	1,087	1,110	77	1,110		
Supplies - Bell Learning Space	2110	450	21	PBL	1,520	874	1,475	1,444	3,475		
Supplies - SB English	2110	450	22	225	2,000	1,968	1,740	1,705	1,740		
Supplies - SB Language	2110	450	22	226	2,500	2,320	2,175	1,625	2,175		
Supplies - SB Math	2110	450	22	227	3,200	2,834	2,784	1,300	2,784		
Supplies - SB Science	2110	450	22	228	5,500	4,364	4,785	4,626	4,785		
Supplies - SB Soc. Studies	2110	450	22	229	2,600	2,345	2,262	1,287	2,262		
Supplies - SB Art	2110	450	22	230	7,500	7,371	6,525	6,479	6,525		
Supplies - SB Physical Education	2110	450	22	235	5,000	6,599	4,350	5,182	4,350		
Supplies - SB Instructional Music	2110	450	22	236	3,500	5,470	3,045	3,323	3,045		
Supplies - SB Vocal Music	2110	450	22	238	1,500	1,484	1,305	1,280	1,305		
Supplies - SB Learning Resource	2110	450	22	242	1,500	1,467	1,305	1,180	1,305		
Supplies - SB Health	2110	450	22	244	500	570	435	183	435		
Supplies - SB Home & Careers	2110	450	22	248	6,000	5,182	5,228	5,228	5,228		
Supplies - SB Technology	2110	450	22	249	5,000	4,486	4,350	4,290	4,350		
Supplies - SB Computer Education	2110	450	22	250	6,905	4,012	6,007	5,722	6,007		
Supplies - SB STEAM	2110	450	22	255	-	2,362	-	-	-		
Supplies - SB S/W	2110	450	22	260	31,000	25,848	26,970	37,588	26,970		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

					2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
					Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes											
Supplies - STEAM/Research	2110	450	26			5,000	5,030	6,563	7,151	13,000	
Supplies - HG English	2110	450	26	225		5,225	1,862	5,500	2,242	20,000	
Supplies - HG Language	2110	450	26	226		3,325	2,830	3,500	3,302	3,500	
Supplies - HG Mathematics	2110	450	26	227		6,840	5,855	7,000	3,664	7,000	
Supplies - HG Science	2110	450	26	228		18,050	26,500	19,000	18,495	45,000	
Supplies - HG Social Studies	2110	450	26	229		4,275	2,401	4,500	2,400	4,500	
Supplies - HG Fine/Practical Arts	2110	450	26	230		20,900	19,971	20,900	11,738	20,900	
Supplies - HG Physical Education	2110	450	26	235		5,700	5,780	5,700	4,600	5,700	
Supplies - HG Performing Arts	2110	450	26	238		8,550	9,525	9,000	6,922	15,000	
Supplies - HG Learning Resources	2110	450	26	242		2,850	2,535	3,000	2,608	3,000	
Supplies - HG Bus., Business & Health Ed.	2110	450	26	247		2,850	1,665	2,850	76	10,000	
Supplies - HG S/W	2110	450	26	260		16,398	28,223	18,000	26,275	25,000	
Supplies - LIFE School	2110	450	26	261		2,850	3,358	3,000	2,566	20,000	
Supplies - Furniture D/W	2110	450	36			50,000	50,796	50,000	200,000	128,000	
Supplies - STEAM D/W	2110	450	36	251		20,000	30,880	20,000	20,449	20,000	
Tuition/Borderline Properties	2110	472	36			65,000	61,825	65,000	104,356	77,250	
Textbooks - DG S/W	2110	480	11	222		10,000	11,325	10,000	9,925	10,000	
Textbooks - DG Learning Resources	2110	480	11	242		500	90	500	125	500	
Textbooks - RB S/W	2110	480	12	222		11,000	16,132	11,000	3,557	11,000	
Textbooks - RB Learning Resources	2110	480	12	242		600	86	600	-	10,600	
Textbooks - WO S/W	2110	480	13	222		9,500	13,018	10,480	9,634	10,480	
Textbooks - WO Instr Music	2110	480	13	236		350	-	350	-	350	
Textbooks - WO Vocal Music	2110	480	13	238		200	-	200	-	200	
Textbooks - WO Learning Resources	2110	480	13	242		1,400	1,309	1,800	1,720	1,800	
Textbooks - Bell English	2110	480	21	225		3,615	3,507	3,520	2,591	3,520	
Textbooks - Bell Languages	2110	480	21	226		2,470	961	2,400	1,800	2,400	
Textbooks - Bell Mathematics	2110	480	21	227		380	-	350	-	350	
Textbooks - Bell Science	2110	480	21	228		570	-	550	-	550	
Textbooks - Bell Social Studies	2110	480	21	229		1,520	1,821	1,475	1,006	1,475	
Textbooks - Bell Health Education	2110	480	21	244		380	544	350	348	350	
Textbooks - SB English	2110	480	22	225		-	-	-	-	-	
Textbooks - SB Language	2110	480	22	226		-	-	-	-	-	
Textbooks - SB Math	2110	480	22	227		-	-	-	-	-	
Textbooks - SB Science	2110	480	22	228		-	-	-	-	-	
Textbooks - SB Social Studies	2110	480	22	229		-	-	-	-	-	
Textbooks - SB Health	2110	480	22	244		-	-	-	-	-	
Textbooks - SB S/W	2110	480	22	260		-	252	-	-	-	

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

					2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
					Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes											
Textbooks - English	2110	480	26	225	10,925	10,921	12,000	12,000	12,000		
Textbooks - Languages	2110	480	26	226	11,400	8,275	11,400	10,197	11,400		
Textbooks - Mathematics	2110	480	26	227	10,925	4,407	10,925	5,754	10,925		
Textbooks - Sciences	2110	480	26	228	13,300	7,808	14,000	27,409	15,000		
Textbooks - Social Studies	2110	480	26	229	14,250	13,846	14,250	4,606	14,250		
Textbooks - Physical Education	2110	480	26	235	475	-	475	-	475		
Textbooks - Learning Resources	2110	480	26	242	950	121	950	100	950		
Textbooks - Business & Health Ed	2110	480	26	247	475	192	475	-	475		
Textbooks - Curriculum Development	2110	480	32	251	205,000	215,814	255,000	278,771	422,000		
Textbooks - Parochial/Private Schools	2110	480	36	251	6,500	3,581	6,500	2,342	6,500		
BOCES Services - Regular School	2110	490	36	251	425,000	788,646	738,007	749,707	739,293		
BOCES Services - Arts In Education	2110	490	36	251A	75,000	54,626	75,000	75,000	75,000		
BOCES Services - Environmental Education	2110	490	36	251C	450,000	416,483	450,000	450,000	450,000		
TOTAL	2110				\$ 42,379,997	\$ 41,436,009	\$ 42,436,535	\$ 41,562,079	\$ 43,880,463	\$ 1,443,928	3.40%

EXPLANATORY NOTES: REGULAR SCHOOL

Salaries: This represents the largest single category in the budget. Included are salaries of all classroom teachers, K-12, as well as for substitutes and teacher aides.

Sick/Vacation Compensated Absences: This category contains vacation accruals and early retirement notification stipends, as well as sick leave conversion for retiring staff.

Curriculum Studies: The cost of in-service workshops, consultants and materials related to the articulation and integration of the K-12 curriculum.

Home/Hospital Tutoring: Tutoring costs for non-special education students have been included in this area.

English as a New Language (ENL): This program, presently in the district's six schools, is under the direction of an ENL coordinator. Students, after screening and identification, are provided with services by the coordinator and staff.

Sick Leave Substitute Long Term Replacement: Teachers involved in extended or disabling illnesses who have exhausted their sick leave time may draw from this negotiated sick bank. This budget includes the cost of a long term substitute to provide coverage for those extended absence periods.

Equipment: This category includes classroom furniture, science equipment, and other instructional equipment.

Reproduction Services: Multi-year leasing of copiers.

Materials & Supplies: The cost of all instructional supplies used during the school year.

Textbooks: This category includes the cost of all new and replacement books used by the students.

Other Expenses: Includes cost of film rental, bookbinding, equipment repair, postage, postage meter leasing, printing, and conferences relating to the instructional program.

BOCES Services: The amount paid to the Board of Cooperative Educational Services in this portion of the budget includes outdoor education, educational communication services and computer repair services. State Aid for BOCES services is received annually and is part of the District's revenue projection.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Special Education				Budget Codes						
Instr Salary - Assistant Superintendent	2250	150	35 AS	241,386	243,397	241,386	254,000	263,540		
Instr Salary - Director	2250	150	35 D	189,338	180,054	191,705	191,705	197,579		
Instr Salaries - CSE/CPSE Chairpersons	2250	150	35 C	-	121,049	50,000	48,647	50,000		
Instr Salaries - Teachers	2250	150	35	-	594	-	1,761	-		
Instr Salaries - Teachers - DG	2250	150	11	463,000	486,462	496,249	495,700	507,856		
Instr Salaries - Teachers - RB	2250	150	12	281,000	352,254	364,602	249,511	312,446		
Instr Salaries - Teachers - WO	2250	150	13	280,000	240,680	254,089	341,006	357,215		
Instr Salaries - Teachers - Bell	2250	150	21	953,000	823,717	856,079	860,917	900,256		
Instr Salaries - Teachers - SB	2250	150	22	474,000	611,096	575,358	744,443	856,061		
Instr Salaries - Teachers - HG	2250	150	26	2,128,739	1,862,346	1,911,569	1,792,419	1,806,926		
Instr Salaries - Teaching Assts	2250	151	11	253,196	221,397	241,730	266,829	281,605		
Instr Salaries - Teaching Assts	2250	151	12	103,821	162,391	192,276	151,966	157,597		
Instr Salaries - Teaching Assts	2250	151	13	94,048	161,656	167,659	132,543	139,393		
Instr Salaries - Teaching Assts	2250	151	21	291,767	413,661	436,331	259,217	305,092		
Instr Salaries - Teaching Assts	2250	151	22	270,783	277,918	292,386	268,394	278,570		
Instr Salaries - Teaching Assts	2250	151	26	551,350	515,088	512,264	501,080	529,809		
Instr Salaries - Speech - DG	2250	152	11	-	143,408	146,097	146,118	148,858		
Instr Salaries - Speech - RB	2250	152	12	145,245	145,245	148,028	148,026	150,838		
Instr Salaries - Speech - WO	2250	152	13	-	146,727	149,928	149,508	152,320		
Instr Salaries - Speech - Bell	2250	152	21	146,541	154,578	150,300	150,285	153,110		
Instr Salaries - Speech - SB	2250	152	22	148,895	149,845	110,000	101,727	106,773		
Instr Salaries - Speech - HG	2250	152	26	211,214	212,443	214,401	210,895	219,955		
Non-Instr Salaries - Clerical	2250	160	35	344,387	330,715	356,292	296,755	364,160		
Non-Instr Overtime - Clerical	2250	161	35	5,000	17,830	5,000	5,238	5,000		
Non-Instr- Occupational Therapists	2250	162	35	220,017	222,276	228,463	241,662	252,066		
Non-Instr-Physical Therapists	2250	163	35	126,194	128,584	128,157	130,011	132,592		
Instr Salaries - CSE SY Teacher	2251	150	35	5,000	1,637	5,000	-	5,000		
Instr Salaries - CSE SY General Ed Teacher	2251	151	35	5,000	2,104	5,000	-	5,000		
Instr Salaries - CSE Speech	2251	152	35	4,000	1,793	4,000	-	4,000		
Instr Salaries - CSE Psychologist	2251	153	35	5,000	300	5,000	-	5,000		
Instr Salaries - CSE Summer Teacher	2252	150	35	22,000	5,710	22,000	253	22,000		
Instr Salaries - CSE Summer General Ed Teacher	2252	151	35	5,000	10,450	5,000	1,410	5,000		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs.	
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Budget Codes										
Instr Salaries - CSE Summer Speech	2252	152	35	4,000	21,274	4,000	1,227	4,000		
Instr Salaries - CSE Summer Psychologist	2252	153	35	15,000	9,348	15,000	9,040	15,000		
Instr Salaries - Summer Curr Development	2252	155	35	60,000	39,832	60,000	47,423	60,000		
Non-Instr - Occupational Therapists	2252	162	35	5,000	562	5,000	-	5,000		
TAssts July / August Program	2253	151	35	40,000	13,923	40,000	22,278	40,000		
Equipment/Student Services	2250	200	35	15,000	15,849	35,000	7,043	35,000		
Equipment/Office	2250	201	35	2,000	1,250	3,500	-	3,500		
Contractual/Services to Students	2250	400	35	812,628	641,721	1,010,782	1,010,782	1,010,782		
Contractual/Office	2250	401	35	30,000	510	30,000	570	30,000		
SEDCAR 611	2250	405	35	75,000	105,678	75,000	75,000	75,000		
SEDCAR 619	2250	406	35	15,000	15,783	15,000	-	15,000		
Postage	2250	410	35	2,000	-	2,000	-	2,000		
Travel/Conferences	2250	415	35	3,500	949	15,000	4,576	15,000		
Travel/Conferences - Supervision	2250	415	35 S	5,000	825	10,000	1,000	10,000		
Hospital/Home Instruction	2250	441	35	8,000	5,000	8,000	5,000	8,000		
Supplies/Student Services	2250	450	35	25,000	31,509	25,000	17,437	25,000		
Supplies/Office	2250	451	35	6,000	4,767	6,000	3,752	6,000		
Tuition/NYS Public	2250	471	35	692,425	538,249	591,143	972,362	912,593		
Tuition/Private	2250	472	35	1,624,433	1,074,871	1,326,084	1,047,138	1,260,326		
BOCES Services	2250	490	35	900,462	1,524,697	1,800,699	1,633,426	1,522,526		
TOTAL	2250			12,309,369	12,394,003	13,543,557	13,000,078	\$ 13,730,344	\$ 186,787	1.38%

EXPLANATORY NOTES: SPECIAL EDUCATION

By law, each district must have a Committee on Special Education. The Committee is responsible for identification, evaluation and placement of designated children with special needs. Chappaqua seeks out the most appropriate programs in district schools or, when district programs cannot accommodate them, in Board of Cooperative Educational Services (BOCES) programs or other public or private schools. This category includes salaries of special education teachers, speech teachers, occupational therapists, physical therapists, teaching assistants and office staff.

BOCES Services: Services provided by both Putnam/Northern Westchester and Southern Westchester BOCES include counseling and psychiatric therapy, speech and language therapy, therapy for the deaf, therapeutic support and other services on an as needed basis. Project Aim, Learning Center options and alternative high school are also available. BOCES also provides support for LEAP reporting, testing, multicultural evaluations and staff development.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

Budget Codes

2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Occupational Education

BOCES Occupational Education	2280	490	26	125,000	83,760	124,688	124,688	124,688		
TOTAL	2280			\$ 125,000	\$ 83,760	\$ 124,688	\$ 124,688	\$ 124,688	\$ -	0.00%

EXPLANATORY NOTES: COMPENSATORY & OCCUPATIONAL EDUCATION

Occupational Education: In the occupational education program, classes at the BOCES Tech Center lead to entry-level employment in fields such as health care, computer applications for business, food service, cosmetology and heating, ventilation and air-conditioning. Students receive support services including career counseling, job development and placement.

Special Schools - Continuing Education

Salary - Director	2330	150	37	43,555	40,433.00	50,000	50,000.00	52,500		
Salary - Instructional Salaries	2330	151	37	-	20,635.00	10,800	10,800.00	16,000		
Contractual - Instructional	2330	400	37	95,000	64,910	55,025	105,025	106,300		
Contractual - Driver Ed	2330	400	37	136,000	-	79,200	24,200	130,000		
Contractual - Other	2330	401	37	8,000	6,444	4,000	4,000	3,000		
Bank Fees	2330	402	37	4,500	4,057	4,500	4,500	4,500		
Postage	2330	410	37	500	-	4,500	4,500	4,500		
Reproduction Services	2330	448	37	10,000	10,439	12,000	12,000	12,000		
Supplies	2330	450	37	500	256	1,000	1,000	1,000		
TOTAL	2330			\$ 298,055	\$ 147,174	\$ 221,025	\$ 216,025	\$ 329,800	\$ 108,775	49.21%

EXPLANATORY NOTES: SPECIAL SCHOOLS

Continuing Education: This program is provided as a community service. This program is self-supporting through registration fees paid by the enrollees.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

Budget Codes

2021-2022		2022-2023		2023-2024	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

School Library & Audio-Visual

Library

Instr Salary - DG	2610	150	11	237	100,555	97,353	102,522	89,084	110,127
Instr Salary - RB	2610	150	12	237	126,864	126,864	132,766	155,473	158,338
Instr Salary - WO	2610	150	13	237	86,901	86,901	91,753	91,307	95,835
Instr Salary - Bell	2610	150	21	237	138,252	138,252	144,465	143,780	149,438
Instr Salary - SB	2610	150	22	237	126,263	126,263	132,326	136,676	142,233
Instr Salary - HG	2610	150	26	237	245,417	130,452	136,585	136,328	141,938
Non-Instr Salary - Bell	2610	160	21	237	67,656	69,066	70,300	70,448	71,844
Non-Instr Salary - SB	2610	160	22	237	55,051	56,684	58,029	58,029	59,824
Non-Instr Salary - HG	2610	160	26	237	89,438	90,896	93,965	93,965	97,093
Library Equipment - WO	2610	200	13	237	300	-	300	-	300
Memberships - HG	2610	412	26	237	500	212	500	217	500
Supplies - DG	2610	450	11	237	500	498	500	481	500
Supplies - RB	2610	450	12	237	600	476	600	552	600
Supplies - WO	2610	450	13	237	200	1,246	200	1,013	1,000
Supplies - Bell	2610	450	21	237	950	770	925	925	925
Supplies - SB	2610	450	22	237	1,500	1,304	1,305	1,186	1,305
Supplies - HG	2610	450	26	237	11,400	4,670	11,400	4,368	11,400
Books - DG	2610	456	11	237	3,500	4,344	3,500	6,003	3,500
Books - RB	2610	456	12	237	4,000	3,927	4,000	148	4,000
Books - WO	2610	456	13	237	1,700	656	1,700	350	900
Books - Bell	2610	456	21	237	7,315	5,147	7,120	9,241	7,120
Books - SB	2610	456	22	237	7,000	4,611	6,090	7,270	6,090
Books - HG	2610	456	26	237	570	4,993	6,000	5,500	6,000

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

					2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
					Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes											
Library/Av Aid Program - DG	2610	460	11	237	2,900	2,846	2,900	2,898	2,900		
Library/Av Aid Program - RB	2610	460	12	237	2,900	2,764	2,900	64	2,900		
Library/Av Aid Program - WO	2610	460	13	237	2,900	2,000	2,900	821	2,900		
Library/Av Aid Program - Bell	2610	460	21	237	4,100	4,316	4,100	3,763	4,100		
Library/Av Aid Program - SB	2610	460	22	237	4,100	1,196	3,567	4,314	3,567		
Library/Av Aid Program - HG	2610	460	26	237	8,100	4,399	8,100	5,629	8,100		
Library BOCES	2610	490	36	237	48,000	82,777	91,004	91,004	91,532		
<u>Audio Visual</u>											
Equipment WO	2610	200	13	231	800	-	1,200	-	1,200		
Equipment - SB	2610	200	22	231	305	-	265	-	265		
Equipment Repair - SB	2610	434	22	231	100	-	87	-	87		
Supplies - DG	2610	450	11	231	7,250	6,488	7,250	5,579	7,250		
Supplies - RB	2610	450	12	231	4,000	3,884	4,000	3,519	4,000		
Supplies - WO	2610	450	13	231	300	300	300	128	300		
Supplies - Bell	2610	450	21	231	2,375	2,298	2,310	2,309	2,310		
Supplies - SB	2610	450	22	231	3,500	351	3,045	1,742	3,045		
TOTAL	2610				\$ 1,168,062	\$ 1,069,204	\$ 1,140,779	\$ 1,134,114	\$ 1,205,266	\$ 64,488	5.65%

EXPLANATORY NOTES: INSTRUCTIONAL MEDIA

Instructional Media: Under this category, all expenditures for operating the school libraries and maintaining audio-visual equipment and materials are recorded. Expenditures of the library include the purchase of library books, cataloging and the care and circulation of library books. Audio-visual expenditures include caring for, planning for and making available audio-visual aids which assist in the instructional areas.

The libraries of the Chappaqua Central School District provide students and faculty with a wide range of resources and services. Teachers can draw materials from any level to accommodate the wide range of student readiness in each classroom. Students are encouraged to use all available resources in both book and non-book materials.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
Computer Assisted Instruction										
Instructional Salary - Director	2630	150	39	214,457	216,643	221,080	221,080	227,962		
Instructional Salary - Associate Director of Technology & Communication	2630	150	39 AD	160,000	176,517	180,225	185,000	190,740		
Car Allowance	2630	150	39 A	-	2,350	2,400	-	-		
Non-Instructional Salary	2630	160	39	87,147	83,591	75,832	90,355	78,033		
Non-Instructional Overtime	2630	161	39	-	32,284	15,000	23,885	15,000		
Equipment	2630	200	39	240,000	194,268	382,000	468,948	382,000		
Contract Services	2630	400	39	1,737,425	1,556,914	1,942,425	1,824,519	1,894,438		
Lease Payments	2631	400	36	-	759,042	-	-	-		
Travel/Conferences	2630	415	39	2,500	2,015	2,500	1,600	2,500		
Technology Training	2630	449	39	40,000	35,431	50,000	52,200	5,000		
Supplies	2630	450	39	99,000	95,592	125,000	137,621	125,000		
State Aided Computer Software	2630	460	39	265,000	223,615	290,000	317,917	290,000		
BOCES	2630	490	39	30,000	32,990	31,611	218,893	257,611		
TOTAL	2630			\$ 2,875,529	\$ 3,411,251	\$ 3,318,073	\$ 3,542,017	\$ 3,468,284	\$ 150,211	4.53%

EXPLANATORY NOTES: INSTRUCTIONAL MEDIA

The salaries of the Director and secretary of the technology department are reported here. This category also includes the cost of technical services and computer hardware/software purchases.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Attendance - Regular School										
Non-Instr Salary - Attendance HG	2805	160	26	48,308	47,765	50,238	50,238	51,440		
TOTAL	2805			\$ 48,308	\$ 47,765	\$ 50,238	\$ 50,238	\$ 51,440	\$ 1,202	2.39%
Guidance - Regular School										
Instr Salaries - Bell	2810	150	21	415,871	407,798	434,338	434,229	448,912		
Instr Salaries - SB	2810	150	22	448,147	450,017	465,369	464,803	480,933		
Instr Salaries - HG	2810	150	26	1,171,050	1,146,750	1,176,269	1,192,265	1,226,935		
Non-Instr Salaries - Bell	2810	160	21	53,866	54,540	56,383	56,484	58,395		
Non-Instr Salaries - SB	2810	160	22	70,740	50,530	52,079	52,079	54,049		
Non-Instr Salaries - HG	2810	160	26	236,289	175,727	235,369	184,480	189,670		
Proctor - PSAT	2810	189	26	4,000	7,728	4,000	7,112	4,080		
Proctor - SAT	2810	189	26	11,000	6,403	11,000	9,672	11,220		
Proctor - AP	2810	189	26	13,500	12,688	13,500	116	13,770		
Proctor - Miscellaneous	2810	189	26	1,300	387	1,300	13,731	1,300		
Peer Leadership	2810	400	26	12,000	11,970	12,000	5,025	12,000		
Contractual - Naviance	2810	400	36	5,250	5,200	5,250	5,200	5,250		
Contractual - AP/SAT/PSAT	2810	401	36	-	39,594	-	-	-		
Memberships	2810	412	26	400	625	400	345	400		
Travel/ Conferences	2810	415	26	10,000	8,846	10,000	2,160	20,000		
Reproduction Services	2810	448	26	4,000	3,542	4,000	3,542	4,000		
Supplies - Bell	2810	450	21	618	449	600	573	1,000		
Supplies - SB	2810	450	22	500	467	435	421	435		
Supplies - HG	2810	450	26	5,225	4,900	5,225	4,969	10,000		
BOCES Services	2810	490	26	10,000	4,800	10,000	10,000	10,000		
TOTAL	2810			2,473,756	2,392,961	2,497,517	2,447,206	\$ 2,552,349	\$ 54,832	2.20%

EXPLANATORY NOTES: PUPIL SERVICES

Attendance: Includes the salary of a clerk who maintains the attendance records.

Guidance: The salaries of guidance counselors and secretaries as well as career counseling support are included in this category. The guidance program provides a variety of services to assist students. These services include counseling, testing and college/ career placement.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
Health Services/Diagnostic Screening										
RN Salaries - DG	2815	160	11	111,846	116,530	70,725	73,200	74,385		
RN Salaries - RB	2815	160	12	82,667	93,223	84,725	89,259	86,180		
RN Salaries - WO	2815	160	13	77,871	80,089	80,031	82,437	83,759		
RN Salaries - Bell	2815	160	21	73,133	82,304	124,177	133,131	130,119		
RN Salaries - SB	2815	160	22	89,052	63,449	60,116	60,191	63,083		
RN Salaries - HG	2815	160	26	88,949	163,911	152,096	136,241	136,252		
LPN Salaries - HG	2815	160	26 LPN	63,378	-	-	-	-		
Non-Instr Salary - DG Clerk	2815	161	11	18,131	18,217	18,906	18,806	19,510		
Non-Instr Salary - RB Clerk	2815	161	12	26,286	27,415	27,556	27,206	28,582		
Non-Instr Salary - WO Clerk	2815	161	13	18,531	13,848	14,204	12,951	14,128		
Nursing & Emergency Health Equipment	2815	200	36	-	-	-	-	25,000		
Health Services - Other Districts	2815	400	36	95,000	154,452	65,000	26,373	65,000		
Health Services - Nurse Subs	2815	400	36 NS	-	-	-	-	-		
Health Services - Nurse Subs - DG	2815	400	11	-	2,122	5,000	5,000	5,000		
Health Services - Nurse Subs - RB	2815	400	12	-	399	5,000	70,000	5,000		
Health Services - Nurse Subs - WO	2815	400	13	-	56,936	5,000	65,000	5,000		
Health Services - Nurse Subs - Bell	2815	400	21	-	1,429	5,000	5,000	5,000		
Health Services - Nurse Subs - SB	2815	400	22	-	-	5,000	5,000	5,000		
Health Services - Nurse Subs - HG	2815	400	26	-	4,148	5,000	5,000	5,000		
Travel/Conferences - WO	2815	415	13	100	-	100	-	100		
Physicians Fees	2815	420	36	85,000	74,734	85,000	78,000	85,000		
Equipment Repair - DG	2815	434	11	500	-	500	-	500		
Equipment Repair - SB	2815	434	22	150	-	130	-	130		
Supplies - DG	2815	450	11	2,000	1,830	2,000	1,816	2,000		
Supplies - RB	2815	450	12	2,000	1,421	2,000	2,137	2,000		
Supplies -WO	2815	450	13	1,200	1,045	1,500	1,264	1,500		
Supplies - Bell	2815	450	21	4,275	2,351	4,182	4,049	3,000		
Supplies - SB	2815	450	22	1,700	1,791	1,479	1,871	1,479		
Supplies - HG	2815	450	26	3,500	2,646	3,500	3,288	7,000		
TOTAL	2815			\$ 845,269	\$ 964,289	\$ 827,927	\$ 907,221	\$ 858,707	\$ 30,781	3.72%

EXPLANATORY NOTES: PUPIL SERVICES

Health Services: The salaries of registered nurses and part-time health aides are recorded here. Included in material and supplies is the cost of first aid supplies, record and report forms relating to health services and other medical supplies. The Medical Directors are responsible for the provisions and supervision of medical and health services for school district pupils and personnel. In 2023-2024 the budget includes \$25,000 for the purchase and service of AED's throughout the district.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
<u>Psychologist</u>										
Instr Salaries - DG	2820	150	11	72,469	79,940	81,415	81,391	82,855		
Instr Salaries - RB	2820	150	12	110,317	60,187	63,152	64,618	67,415		
Instr Salaries - WO	2820	150	13	127,923	56,448	47,314	43,569	39,323		
Instr Salaries - Bell	2820	150	21	149,391	149,391	152,200	152,185	155,010		
Instr Salaries - SB	2820	150	22	143,013	143,013	149,314	148,635	151,460		
Instr Salaries - HG	2820	150	26	450,418	450,276	410,600	404,683	415,298		
Instr Salaries - DW / CSE CPSE Chairpersons	2820	150	36	320,651	354,220	367,644	366,465	379,510		
TOTAL	2820			\$ 1,374,182	\$ 1,293,474	\$ 1,271,638	\$ 1,261,545	\$ 1,290,871	\$ 19,233	1.51%
<u>Social Worker Service</u>										
Instr Salaries - Bell	2825	150	21	62,207	62,207	65,091	64,781	67,417		
Instr Salaries - SB	2825	150	22	62,207	62,207	65,091	64,781	67,417		
Instr Salaries - HG	2825	150	26	102,881	102,882	108,169	108,539	113,424		
Student Assistance Counselor	2825	400	26	74,000	76,843	74,000	78,380	80,732		
TOTAL	2825			\$ 301,295	\$ 304,138	\$ 312,350	\$ 316,480	\$ 328,990	\$ 16,640	5.33%

EXPLANATORY NOTES: PUPIL SERVICES

Social Workers: This budget includes district wide social workers who interact with individual students, groups of students, families, teachers and administrators dealing with concerns affecting student performance in all of the district's schools.

Student Assistance Counselor: The Student Assistance Program has been designed to provide intervention services, which include alcohol and drug abuse prevention/intervention program, to students in the high school.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
Co-Curricular Activities										
Chaperones - DG	2850	151	11	518	-	518	-	518		
Chaperones - RB	2850	151	12	518	-	518	-	518		
Chaperones - WO	2850	151	13	518	-	518	-	518		
Chaperones - Bell	2850	151	21	12,000	3,841	12,000	2,468	12,000		
Chaperones - SB	2850	151	22	12,420	2,560	10,805	3,367	10,805		
Chaperones - HG	2850	151	26	20,000	19,618	20,000	12,764	20,000		
Extra Duty Pay - Salaries	2850	152	36	331,965	338,767	331,965	329,015	343,604		
Contractual - SB	2850	400	22	11,000	-	11,000	12,330	11,000		
Senior Musical - PTA Funded	2850	400	26 SM	-	-	-	-	50,000		
PAC Tech Services	2850	400	36	20,000	-	20,000	20,000	20,000		
Performing Arts Assistants	2850	401	36	15,000	-	15,000	8,000	15,000		
Student Activities - HG	2850	408	26	15,000	2,415	15,000	11,924	15,000		
TOTAL	2850			\$ 438,939	\$ 367,201	\$ 437,324	\$ 399,868	\$ 498,963	\$ 61,639	14.09%

EXPLANATORY NOTES: PUPIL ACTIVITIES

Co-Curricular Activities: The salaries, supplies and expenses for the Co-Curricular Activity Program are listed. These activities are offered in such a manner that they are allied to, but not an integral part of, the instructional program. The activities include Yearbook, Student Council, Music Clubs, Theater Club and Literary Clubs. Beginning in 2023-24 the district will assume the expense of running the Senior Musical with offsetting financial support from the PTA.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
Interscholastic Athletic										
Instructional Salary - Director	2855	150	40		194,784	210,651	205,538	212,728	216,828	
Coaching Salaries	2855	152	40		694,375	782,638	708,263	697,448	715,345	
Athletic Trainer	2855	153	40		116,200	106,398	117,722	119,984	124,809	
Chaperones	2855	154	40		23,000	113,580	23,000	61,702	23,000	
Athletic Coordinator	2855	156	40		13,762	13,900	14,500	14,039	14,500	
Non-Instr Salary	2855	160	40		149,535	94,773	103,814	103,814	105,909	
Salary Other	2855	161	40		500	5,117	500	189	500	
Equipment	2855	200	40		40,000	6,110	40,000	35,729	50,000	
Contractual	2855	400	40		30,000	20,869	30,000	29,932	30,600	
Ice Hockey Program	2855	400	40	H	20,000	19,388	27,500	24,558	28,050	
Athletic Services	2855	401	40		10,000	3,000	18,000	-	18,000	
Event Security	2855	402	40		20,000	5,515	20,000	14,800	20,400	
Memberships/Dues	2855	412	40		5,000	2,256	5,000	4,391	5,100	
Travel/Conferences	2855	415	40		23,200	4,539	10,000	12,090	10,000	
Facility Rental	2855	432	40		32,000	35,352	40,000	34,525	40,800	
Laundry/Reconditioning	2855	433	40		24,000	36,486	24,000	16,087	29,000	
Equipment Repair	2855	434	40		20,000	20,807	30,500	8,469	31,110	
Awards	2855	445	40		1,500	-	1,500	-	1,530	
Tournament Entry Fees & Dues	2855	446	40		15,000	14,274	15,000	13,035	15,300	
Printing	2855	448	40		500	-	500	-	510	
Supplies	2855	450	40		88,000	176,394	103,000	147,027	105,060	
BOCES	2855	490	40		111,500	108,300	124,280	134,386	190,941	
TOTAL	2855				\$ 1,632,856	\$ 1,780,346	\$ 1,662,617	\$ 1,684,932	\$ 1,777,292	\$ 114,676 6.90%

EXPLANATORY NOTES: PUPIL ACTIVITIES

Interscholastic Athletics: The salaries of the Director, athletic trainer, athletic coordinator, fitness center supervisors, office support, chaperones and the contractual stipends of coaches at the high school and middle schools who conduct the Interscholastic Athletic Program are recorded here.

Equipment, Supplies and Other Expenses: All equipment (purchased or leased) and supplies used in the Interscholastic Athletic Program, as well as the costs of repairs and reconditioning, laundry services, technical services for referees, etc. are recorded here.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

				2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Budget Codes										
Pupil Transportation										
Salaries	5510	160	26	10,000	-	10,000	-	10,000		
Salaries	5510	160	36	86,760	86,818	88,327	60,454	39,453		
Contractual	5510	400	36	33,600	30,150	33,600	59,700	33,600		
Gas & Supplies	5510	450	36	275,000	270,545	275,000	275,600	275,000		
Field Trips - DG	5540	402	11	1,800	900	1,800	1,800	1,800		
Field Trips - RB	5540	402	12	1,800	-	1,800	-	1,800		
Field Trips - WO	5540	402	13	1,800	-	1,800	1,800	1,800		
Field Trips - Bell	5540	402	21	2,500	2,480	2,500	2,500	2,500		
Field Trips - SB	5540	402	22	2,500	1,000	2,175	1,114	2,175		
Field Trips - HG	5540	402	26	7,000	4,408	7,000	7,000	10,000		
Special Education	5540	402	35 C	1,472,000	1,196,053	1,530,880	1,530,880	1,606,500		
Special Education Other	5540	402	35	-	-	-	-	-		
Van Monitors	5540	402	35 MON	623,900	525,978	648,856	648,856	648,856		
General Education (Public & Private)	5540	402	36	4,360,000	4,228,411	4,534,400	4,534,400	4,760,700		
Athletic Trips	5540	402	40	180,000	187,897	200,000	199,400	210,000		
TOTAL	5540			\$ 7,058,660	\$ 6,534,640	\$ 7,338,138	\$ 7,323,505	\$ 7,604,184	\$ 266,047	3.63%

EXPLANATORY NOTES: TRANSPORTATION

The Chappaqua Central School District provides transportation for students in kindergarten through 8th grade who live more than .5 mile from their school and for students in grades 9 through 12 who live more than one mile from their school.
The state mandates that transportation services provided for public school students be offered equally to all private and parochial students who live less than 15 miles from the school they attend and who have applied for out-of-district transportation by the state mandated April 1st deadline.
Transportation is provided for out-of-district placed special education students and students attending BOCES occupational education programs.

OTHER SERVICES

Community Services										
Non-Instructional Salary - Census	8070	160	41	23,202	23,213	23,213	23,672	26,172		
TOTAL	8070			\$ 23,202	\$ 23,213	\$ 23,213	\$ 23,672	\$ 26,172	\$ 2,959	12.75%

EXPLANATORY NOTES: COMMUNITY SERVICES

Census: This category provides a staff member who maintains and updates statistics of all persons living in the school district to validate residency in the district, attendance in the schools and enrollment projections.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

Budget Codes

2021-2022		2022-2023		2023-2024	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

UNDISTRIBUTED

Employee Benefits

Employees Retirement - NYS ERS	9010	800	36		1,679,672	1,539,609	1,200,000	1,200,000	1,366,195	
Teachers Retirement - NYS TRS	9020	800	36		5,737,264	5,417,609	5,850,000	5,844,807	5,675,000	
FICA	9030	800	36		5,021,112	4,757,457	5,100,000	5,313,852	5,295,000	
Workers Compensation	9040	800	36		278,572	277,867	278,192	263,539	308,192	
Life Insurance	9045	800	36		15,878	18,773	16,500	16,500	16,500	
Unemployment	9050	800	36		50,000	32,306	50,000	50,000	50,000	
Administrators LTD	9055	800	36		20,851	16,774	20,852	20,852	20,852	
Health Insurance Buy-Out CCT	9060	150	36		-	22,000	22,000	19,250	22,000	
Health Insurance Buy-Out COSA	9060	160	36		-	8,250	8,250	8,250	8,250	
Health Insurance - Consortium Fee	9060	490	36		-	-	-	89,976	92,000	
Health Insurance Buy-Out CCT	9060	800	36	1	22,000	-	-	2,750	-	
Health Insurance Buy-Out COSA	9060	800	36		8,250	-	-	-	-	
Health Insurance	9060	800	36		-	-	-	-	-	
Health Insurance - Active	9060	800	36	C	8,172,000	7,683,978	8,790,656	8,465,652	8,950,000	
Health Insurance - Inactive	9060	800	36	R	5,447,956	5,293,643	5,937,000	5,937,000	6,175,000	
Medicare Reimbursement	9060	800	36	M	820,889	1,196,707	898,722	1,128,722	1,129,000	
Dental/Custodians	9060	802	36		100,135	94,400	100,135	100,135	100,135	
Joint Benefit Fund - CCT/ ADMIN/ COSA	9070	800	36		848,500	827,091	859,300	859,300	859,300	
Employee Assistance Program (EAP)	9089	490	36		18,500	12,539	18,500	18,500	18,500	
Vision/Custodians	9089	802	36		15,772	14,872	15,772	15,772	15,772	
Compensated Absences	9089	880	36		-	184,904	-	12,985	-	
TOTAL	9099				\$ 28,257,351	\$ 27,398,780	\$ 29,165,879	\$ 29,367,841	\$ 30,101,696	\$ 935,817 3.21%

EXPLANATORY NOTES: EMPLOYEE BENEFITS

Employees Retirement: The contribution to the NYS Employees' Retirement System is based on wages paid to classified staff.

Teachers Retirement: The district's contribution to the NYS Teachers' Retirement System is based on wages paid to certified personnel.

The contribution level is determined annually by the NYS Teachers' Retirement System.

FICA/Medicare: A payroll tax in the form of a contribution shared by the employer and the employee.

Workers' Compensation: The policy provides coverage for the liability imposed upon the district for an actual injury sustained by an employee engaged in the work of the employer. Rates are set by the Putnam/Northern Westchester Health Insurance Consortium.

Health Insurance: Coverage of hospital and medical insurance, on an individual or family basis, for which the district pays a partial premium.

In addition, the district pays a premium for retirees.

Joint Benefit Fund - Teachers/Administrators: An insurance fund administered by trustees for life, dental and vision benefits for administrators, teachers, nurses, occupational therapists, physical therapists and tenured teaching assistants.

Joint Benefit Fund - CCT/ ADMIN/ COSA: This fund provides dental, vision and life insurance benefits to the members.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2023-2024 BUDGET INFORMATION**

Budget Codes				2021-2022		2022-2023		2023-2024	Approved vs.			
				Approved	Year End	Approved	Year End	Proposed	Proposed			
				Budget	Actual	Budget	Projection	Budget	Variance \$			
Debt Service												
Bonds - Principal	9711	600	36	4,670,000	4,670,000	4,840,000	4,840,000	3,360,000				
Bonds - Interest	9711	700	36	1,812,669	1,812,669	1,621,794	1,621,794	1,423,431				
Lease/Purchase Technology - Principal & Interest				9785	600	39	768,017	-	890,000	892,896	890,000	
Lease/Purchase EPC I - Principal & Interest	9789	600	36	1,021,992	1,021,992	1,046,203	1,046,203	1,071,004				
Lease/Purchase EPC II - Principal & Interest	9789	600	36	182,929	182,929	158,718	158,718	133,917				
TOTAL	9799			\$ 8,455,607	\$ 7,687,590	\$ 8,556,715	\$ 8,559,611	\$ 6,878,352	\$ (1,678,363)	-19.61%		
Payment to Escrow Agent - Bond Refunding				9991	400	00	-	-	-	-	-	-
TOTAL	9991			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
Interfund Transfers												
Transfer to Special Aid - Summer School Program	9901	950	35	150,000	114,010	150,000	150,000	150,000				
Transfer to Capital Projects	9950	900	34	360,000	360,000	600,000	600,000	2,250,000				
TOTAL	9999			\$ 510,000	\$ 474,010	\$ 750,000	\$ 750,000	\$ 2,400,000	\$ 1,650,000	220.00%		
GRAND TOTAL				\$ 130,460,188	\$ 130,088,681	\$ 133,963,411	\$ 134,001,423	\$ 138,296,286	\$ 4,332,875	3.23%		

EXPLANATORY NOTES:

DEBT SERVICE

Debt Service: This portion of the budget includes funds for the payment of principal and interest on the district's outstanding bond issues.

Lease/Purchase Technology Hardware: This category includes hardware leases for the district.

Lease/Purchase Agreement EPC: In September 2011, District entered into a lease purchase agreement in the amount of \$6,010,000 for the first phase of the energy performance contract and in September 2012, District entered into a lease purchase agreement in the amount of \$5,752,400 for the second phase of the energy performance contract.

INTERFUND TRANSFERS

Special Aid Fund

The General Fund must bear 20% of the State-Approved cost of the Summer School program for students with disabilities (Section 4408).

Capital Projects Fund

Identified Projects:

2020-21 Westorchard Gym Roof, Horace Greeley Gym Boiler/Security

2021-22 Westorchard Roof

2022-23 Westorchard Roof Phase 2

2023-24 HGHS Underground Utilities; District wide Safety and Security, Student Bathroom and Office Renovations

DEBT SERVICE SCHEDULE
2022-23 THRU 2038-39

School Year	Bond			Lease/Purchase - EPC (Phases I & II)		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	4,840,000	1,621,794	6,461,794	1,046,203	158,718	1,204,921
2023-24	3,360,000	1,423,431	4,783,431	1,071,004	133,917	1,204,921
2024-25	3,450,000	1,314,231	4,764,231	1,096,410	108,511	1,204,921
2025-26	3,380,000	1,201,919	4,581,919	1,122,435	82,486	1,204,921
2026-27	3,500,000	1,076,294	4,576,294	1,149,097	55,824	1,204,921
2027-28	3,640,000	945,919	4,585,919	704,380	28,512	732,892
2028-29	3,775,000	826,231	4,601,231	242,736	18,126	260,862
2029-30	3,890,000	701,981	4,591,981	247,443	13,418	260,862
2030-31	2,255,000	572,725	2,827,725	252,242	8,620	260,862
2031-32	2,290,000	509,275	2,799,275	257,134	3,728	260,862
2032-33	2,360,000	444,900	2,804,900			
2033-34	2,435,000	374,100	2,809,100			
2034-35	2,390,000	301,050	2,691,050			
2035-36	2,060,000	229,350	2,289,350			
2036-37	2,135,000	167,550	2,302,550			
2037-38	2,215,000	103,500	2,318,500			
2038-39	1,235,000	36,777	1,271,777			
	<u>\$ 49,210,000</u>	<u>\$ 11,851,027</u>	<u>\$ 61,061,027</u>	<u>\$ 7,189,084</u>	<u>\$ 611,859</u>	<u>\$ 7,800,942</u>

- [1] On November 10, 2010, district refinanced and consolidated its existing serial bonds into one in the amount of \$43,070,000 at an interest of 2.9722% for 20 years.
- [2] On September 2, 2011, District entered into a lease purchase agreement for its energy performance contract Phase I (A) in the amount of \$6,010,000 with an interest rate of 2.84% for 16 years. On September 25, 2012, District entered into a lease purchase agreement for its energy performance contract Phase I (B) in the amount of \$5,752,450 with an interest rate of 2.0934% for 15 years. These borrowings have no budgetary impact because the principal and interest are paid by the energy savings and State Building Aid.
- [3] On August 11, 2016, District entered into a lease purchase agreement for its energy performance contract Phase II in the amount of \$3,383,396 with an interest rate of 1.9296% for 15 years. This borrowing has no budgetary impact because the principal and interest are paid by the energy savings and State Building Aid.
- [4] On November 14, 2017, District borrowed \$16 Million of a 20 year bond at an interest rate of 2.6928% which is the first tranche of the \$42.5 Million bond approved by voters on June 14, 2016.
- [5] On June 20, 2018, District borrowed \$26.5 Million of a 20 year bond at an interest rate of 2.9275% which is the second tranche of the \$42.5 Million bond approved by voters on June 14, 2016.
- [6] On October 22, 2019, district refinanced an existing serial bond in the amount of 19,925,000 at an interest of 1.36508% for 10 years.

CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY
PROPOSED 2023-2024 BUDGET

	APPROVED 2022-2023	PROPOSED 2023-2024	
<u>REVENUES</u>			
School District Tax Levy	3,431,254	3,544,337	3.30%
From Fund Balance/Reserves	0	101,251	
Operating Income	16,500	16,750	
Local Library Aid + Misc. Income	4,000	4,000	
Investment Income	<u>2,500</u>	<u>8,000</u>	
	\$3,454,254	\$3,674,338	6.37%
<u>EXPENDITURES</u>			
<i>STAFF</i>			
Salaries	1,812,047	1,895,452	
Benefits	874,118	986,470	
Disability Insurance	984	984	
Health Insurance	458,177	539,041	
Medicare Reimbursement	41,040	55,134	
NY METRO	3,077	1,500	
NYS Retirement	237,148	248,064	
Social Security	121,833	126,747	
Workers Compensation	<u>11,859</u>	<u>15,000</u>	
	\$2,686,165	\$2,881,922	7.29%
<i>LIBRARY MATERIALS</i>			
Books	74,500	74,500	
Electronic Materials	70,000	70,000	
Periodicals	13,973	13,973	
Recordings	25,450	25,450	
Software	<u>0</u>	<u>0</u>	
	\$183,923	\$183,923	0.00%

CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY
PROPOSED 2023-2024 BUDGET

	APPROVED 2022-2023	PROPOSED 2023-2024	
<u>REVENUES</u>			
<i>OPERATING EXPENSES</i>			
Building Maintenance & Repair	49,300	49,300	
Building Service Contracts	74,566	84,180	
Custodial Supplies	9,000	9,000	
Director's Contingency	500	500	
Electricity	48,000	62,000	
Equipment Maintenance	14,374	15,000	
Fuel	17,000	22,300	
Insurance	27,000	29,000	
IT/Support	103,197	105,793	
Office & Library Supplies	19,500	19,500	
Postage	7,402	7,430	
Printing	10,850	10,850	
Professional Fees	61,046	144,946	
Programs	22,900	24,500	
Sewer Taxes	7,000	7,000	
Staff & Board Development	8,250	8,750	
Telephone	6,144	6,144	
Travel	1,437	500	
Water	1,700	1,800	
	\$489,166	\$608,493	24.39%
CAPITAL RESERVE	\$95,000	\$0	-100.0%
TOTAL EXPENDITURES	\$3,454,254	\$3,674,338	6.37%

TAX ANALYSIS 2023-24
ESTIMATED
CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY

PUBLIC LIBRARY BUDGET		\$ 3,674,338
Less: Revenues from Sources Other Than Local Property Taxes		\$ 28,750
Appropriation of Fund Balance/Reserves		\$ 101,251
	Tax Levy	\$ 3,544,337
	<u>NEW CASTLE</u>	<u>MT. PLEASANT</u>
ASSESSED TAXABLE VALUATION	\$ 915,997,327	\$ 6,804,971
EQUALIZATION RATE	16.75%	1.21%
FULL TAXABLE VALUATION	\$ 5,468,640,758	\$ 562,394,298
PORTION OF TAX LEVY	90.67%	9.33%
TAX LEVY	\$ 3,213,828	\$ 330,510
<u>RATE PER \$1,000 (ESTIMATED)</u>		
Public Library Estimated 2023-24 Budget	\$ 3.51	\$ 48.57
Compared to Public Library Actual 2022-23	\$ 3.40	\$ 50.27
\$ Increase per \$1000	\$ 0.11	\$ (1.70)
% Increase (Estimated)	3.19%	-3.38%

PROFESSIONAL STAFFING SUMMARY

	2022-2023 ACTUAL STAFFING	2023-2024 ESTIMATED STAFFING	VARIANCE
Central Administration	7.0	7.0	0.0
Principals/ Assistant Principals	15.0	15.0	0.0
Staff Developers	6.0	8.0	2.0
Elementary Classroom Teachers - Grades K-4	59.0	61.0	2.0
Classroom Teachers - Grades 5-12	136.1	135.1	(1.0)
LIFE School Program	3.5	3.5	0.0
Art	12.0	12.0	0.0
Business	1.0	1.0	0.0
ENL	6.2	6.2	0.0
Guidance/School Counselors	14.0	14.0	0.0
Health Education	3.2	3.2	0.0
Home & Careers	2.0	2.0	0.0
Industrial Arts-Technology	3.0	3.0	0.0
Instructional & Technology Directors/ Assoc Director	3.0	3.0	0.0
Librarians	6.0	6.0	0.0
Music	12.0	12.0	0.0
Physical Education/Interscholastic Director	18.0	18.0	0.0
Psychologists	11.0	11.0	0.0
Social Workers	2.0	2.0	0.0
Special Education	51.1	51.1	0.0
Speech	6.5	6.5	0.0
Theater-Communications	1.0	1.0	0.0
Other	1.0	1.0	0.0
TOTAL	<u>379.60</u>	<u>382.60</u>	<u>3.0</u>

STATISTICAL DATA

	Enrollment	
	Actual 2022-23	Projected 2023-24
Elementary Schools	1,313	1,261
Middle Schools	1,100	1,131
High School	1,161	1,153
Out Placements	25	29
	<u>3,599</u>	<u>3,574</u>

SCHOOL BUDGET DATA

YEAR	ENROLLMENT	BUDGET	INCREASE (DECREASE) OVER PREVIOUS YEAR		NEW CASTLE TAX RATE	INCREASE (DECREASE) OVER PREVIOUS YEAR		
			\$	%		\$/ \$1,000	%	
08-09	4252	107,347,134	5,357,589	5.25	93.32	3.48	4.60	
09-10	4183	107,347,134	0	0	93.3	0	0.00	
10-11	4134	109,391,348	2,044,214	1.90	95.62	2.31	2.49	
11-12	4121	111,448,488	2,057,140	1.88	98.06	2.44	2.11	
12-13	4022	112,202,888	754,400	0.68	100.35	2.29	2.34	
13-14	4010	114,828,088	2,625,200	2.34	102.68	2.33	2.32	
14-15	3971	116,856,988	2,028,900	1.77	104.29	1.61	1.57	
15-16	3904	117,901,688	1,044,700	0.89	105.72	1.43	1.37	
16-17	3875	118,225,288	323,600	0.27	105.93	0.21	0.19	
17-18	3855	119,571,688	1,346,400	1.14	106.84	0.91	0.86	
18-19	3748	122,559,988	2,988,300	2.5	108.92	2.08	1.95	
19-20	3661	126,152,188	3,592,200	2.93	109.63	0.71	0.65	
20-21	3590	128,237,168	2,084,980	1.65	111.506	1.87	1.71	
21-22	3580	130,460,188	2,223,020	1.73	113.91	2.40	2.1	
22-23	3520	133,963,411	3,503,223	2.69	115.96	2.05	0.02	
22-23	3520	138,296,286	4,332,875	3.23	118.37	2.41	2.08	(estimated)

CHANGES IN GRADE ENROLLMENT

2013-2024

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Projected
											2023-24
K	276	217	229	223	241	243	201	236	249	239	240
1	253	285	222	247	234	246	254	212	257	262	239
2	276	265	293	235	258	249	244	280	239	269	262
3	282	280	272	308	239	267	253	252	287	251	269
4	293	289	289	283	326	245	271	258	262	292	251
ELEMENTARY	1380	1336	1305	1296	1298	1250	1223	1238	1294	1313	1261
5	304	295	292	294	291	330	253	281	267	277	292
6	342	306	300	297	306	289	330	251	283	277	277
7	309	344	308	303	298	306	289	328	251	285	277
8	353	302	348	309	303	288	304	282	325	261	285
MIDDLE	1308	1247	1248	1203	1198	1213	1176	1142	1126	1100	1131
9	322	351	303	355	314	304	276	299	279	324	261
10	330	324	353	307	348	310	303	271	293	275	324
11	341	333	321	349	305	335	309	292	268	293	275
12	298	344	335	329	360	302	343	314	299	269	293
HIGH SCHOOL	1291	1352	1312	1340	1327	1251	1231	1176	1139	1161	1153
IN DISTRICT	3979	3935	3865	3839	3823	3714	3630	3556	3559	3574	3545
OUT OF DISTRICT PLACEMENT	31	36	39	36	32	34	31	34	21	25	29
TOTAL	4010	3971	3904	3875	3855	3748	3661	3590	3580	3599	3574

CHANGES IN SCHOOL GROUP ENROLLMENT

2013-2024

School Year	ELEMENTARY			SECONDARY			Total	Increase/Decrease
	K	1-4	Total	5-8	9-12	Total	Enrollment	Over Previous Year
2013-14	276	1104	1380	1308	1291	2599	3979	(3)
2014-15	217	1119	1336	1247	1352	2599	3935	(44)
2015-16	229	1076	1305	1248	1312	2560	3865	(70)
2016-17	223	1073	1296	1203	1340	2543	3839	(26)
2017-18	241	1057	1298	1198	1327	2525	3823	(16)
2018-19	243	1007	1250	1213	1251	2464	3714	(109)
2019-20	201	1022	1223	1176	1231	2407	3630	(84)
2020-21	236	1002	1238	1142	1176	2318	3556	(74)
2021-22	249	1045	1294	1126	1139	2265	3559	3
2022-23	239	1074	1313	1100	1161	2261	3574	15
2023-24 Estimated	240	1021	1261	1131	1153	2284	3545	(29)

INFORMATIONAL MEETING ON BUDGET

Wednesday, May 3, 2023

Horace Greeley High School 7:30 pm

ANNUAL SCHOOL DISTRICT VOTE

Tuesday, May 16, 2023

Horace Greeley High School Gymnasium 7:00 am - 9:00 pm

School Budget Vote, Library Budget Vote
School Board Election, Library Board Election

VOTER INFORMATION

Voter status may be checked by calling the District Clerk, 238-7200 Ext 1002 between 8:30 am and 4:30 pm.

To be eligible to vote, residents must be registered for general political elections, or with the school district, or have voted within the past four years in a school election. Registrants must be United States citizens, residents of the school district for 30 days, and 18 years of age.

Register on any business day at the office of the District Clerk
during normal business hours,
up to May 11, 2023 five (5) days prior to the election.

Applications for absentee ballots for voting on Board of Education and Library members and the 2023-2024 school district and library budgets, may be obtained from the District Clerk or the website www.chappaquaschools.org.
State Education Law prohibits absentee registration.

Chappaqua Central School District
Education Center
66 Roaring Brook Road
Chappaqua, New York 10514

REUNIÓN INFORMATIVA SOBRE PRESUPUESTO

Miércoles, 3 de mayo de 2023

Preparatoria Horace Greeley 7:30 pm

VOTO ANUAL DEL DISTRITO ESCOLAR

Martes, 16 de mayo de 2023

Gimnasio de la preparatoria Horace Greeley 7:00 am - 9:00 pm

Voto del presupuesto escolar, voto del presupuesto de la biblioteca

Elección de la Junta Escolar, Elección de la Junta de la Biblioteca

INFORMACIÓN PARA EL VOTANTE

El estado de los votantes se puede verificar llamando al Secretario del Distrito, 238-7200 Ext 1002 entre las 8:30 am y las 4:30 pm.

Para ser elegible para votar, los residentes deben estar registrados para las elecciones políticas generales o con el distrito escolar, o ha votado en los últimos cuatro años en una elección escolar. Los inscritos deben ser Ciudadanos de los Estados Unidos, residentes del distrito escolar durante 30 días y 18 años de edad.


Regístrese cualquier día hábil en la oficina del secretario de distrito
durante el horario laboral normal,
hasta el 11 de mayo de 2023 cinco (5) días antes de la elección.


Solicitudes de boletas de voto ausente para votar en miembros de la Junta de Educación y Biblioteca y la escuela 2023-2024

Los presupuestos del distrito y de la biblioteca pueden obtenerse del secretario del distrito o del sitio web
www.chappaquaschools.org. La ley de educación estatal prohíbe el registro de ausencias.

Distrito Escolar Central de Chappaqua
Centro Educativo
66 Roaring Brook Road
Chappaqua, Nueva York 10514

2023-24 SCHOOL CALENDAR

 School closed

 Early dismissal

S	M	T	W	Th	F	S
September 2023						
				8/31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

8/31 Supt. Conf. Day
9/4 Labor Day
9/5 First Day of School
9/25 Yom Kippur
18 Student Days

October 2023						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

10/9 Columbus Day
10/20 Supt. Conf. Day
20 Student Days

November 2023						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

11/3 & 11/6 Early Dismissal Elementary Only
11/7 Supt Conf Day
11/10 Veteran's Day
11/23 K-12 Early Dismissal
11/23-11/24 Thanksgiving
18 Student Days

December 2023						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

12/25-12/29 Holiday Break
16 Student Days

January 2024						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1/1 & 1/2 Holiday Break
1/15 MLK, Jr. Day
20 Student Days

S	M	T	W	Th	F	S
February 2024						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

2/19-23 Winter Break
16 Student Days

March 2024						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

3/29 Spring Break
20 Student Days

April 2024						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

4/1-4/5 Spring Break
4/10 Supt. Conf. Day
4/23 Passover
15 Student Days

May 2024						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

5/24 Memorial Day
5/27 Memorial Day
21 Student Days

June 2024						
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

6/19 - Juneteenth
6/24-6/26 Elementary - Early Dismissal
6/26 Last Day of School
17 Student Days

NEW YORK STATE REPORT CARD

The NYS Report Card is available at:

<http://data.nysed.gov/>

The New York State Education Department had not yet released the 2020-2021 Fiscal Supplement Report at the time of printing.

The most current prior year report appears on page 60.

This report can also be found at:

<http://data.nysed.gov/>

CHAPPAQUA CSD - Fiscal Accountability Summary

NYSED Data Access Site

Commissioner's Regulations require that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to report the statistics on this page were collected from the 2018-2019 Fical Accountability Summary Report on <http://data.nysed.gov>. This is the most current report availalble and is based on 2017-2018 expenditure ratios.

FISCAL ACCOUNTABILITY SUMMARY 2018-19 SCHOOL YEAR		
This School District	General Education	Special Education
Instructional Expenditures	\$69,113,640	\$19,772,769
Pupils	3,893	398
Expenditures Per Pupil	\$17,753	\$49,680
Similar District Group (Low Need/Resource Capacity)	General Education	Special Education
Instructional Expenditures	\$5,629,457,432	\$2,181,788,127
Pupils	365,552	52,736
Expenditures Per Pupil	\$15,400	\$41,372
All School Districts	General Education	Special Education
Instructional Expenditures	\$35,536,250,285	\$15,830,085,081
Pupils	2,658,466	489,198
Expenditures Per Pupil	\$13,367	\$32,359
2017-18 SCHOOL YEAR - TOTAL EXPENDITURES PER PUPIL		
This School District	Similar District Group	NY State
\$30,570	\$28,620	\$25,853

FOR DETAILED EXPLANATION SEE WEB SITE: <http://data.nysed.gov/>

Tax Exemption Impact Report

Assessment Year: 2022

County: Westchester

SWIS Code: 553600

Municipality: New Castle

Total Assessed Value: 963,967,519

Uniform Percentage: 16.75

School Value Report (553604)

Equalized Total Assessed Value = 5,755,029,964

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
12100	NY STATE	RPTL 404(1)	44	70,585,671	1.23
12350	PUB AUT ST	RPTL 412 & Pub Auth L	3	2,438,805	0.04
13100	CTY OWNED	RPTL 406(1)	3	358,805	0.01
13500	TWN WITHIN	RPTL 406(1)	174	16,534,011	0.29
13800	SCHOOL DIS	RPTL (408)	20	103,902,089	1.81
13870	SPEC DIST	RPTL 410	6	5,882,985	0.10
13880	FIRE DIST	Trans L 64	1	5,773,134	0.10
14110	US PROP	State L 54	1	4,477,611	0.08
25110	CONST PROT	RPTL 420-a	10	33,609,223	0.58
25230	NPC M/M IM	RPTL 420-a	3	4,067,462	0.07
25300	NON-PROFIT	RPTL 420-b	22	21,482,388	0.37
27350	CEMETARIES	RPTL 446	2	1,217,313	0.02
41120	ALT VET	RPTL 458-a	75	900,000	0.02
41130	WAR VET	RPTL 458-a	57	1,140,000	0.02
41140	DIS VET	RPTL 458-a	17	659,498	0.01
41400	CLERGY	RPTL 460	1	8,955	0.00
41640	VOL FIRE	RPTL 466-c, d, f	25	1,753,397	0.03
41670	VOL AMBULANCE	RPTL 466-b	13	1,521,140	0.03
41730	AGRIC	Ag-Mkts L 306	6	7,112,041	0.12
41800	SENIOR-ALL	RPTL 467	19	4,733,725	0.08
41834	ENH STAR	RPTL 425	157	38,377,737	0.67
41854	BAS STAR	RPTL 425	827	76,775,223	1.33
47460	FOREST LAN	RPTL 480-a	2	932,537	0.02
	Total Exemptions (No System EX's)		1488	404,243,750	7.02
	Total Exemptions (with System EX's)		1488	404,243,750	7.02

Values have been equalized using the Uniform Percentage of Value.

The Exempt amounts do not take into consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: 0

Tax Exemption Impact Report

Assessment Year: 2022

County: Westchester

SWIS Code: 5534

School Value Report (553604)

Equalized Total Assessed Value = 611,129,090

Municipality: Mt. Pleasant

Total Assessed Value: 7,394,662

Uniform Percentage: 1.21

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13100	CITY OWNED	RPTL 406(1)	1	49,586	0.01
13500	TWN WITHIN	RPTL 406(1)	12	695,371	0.11
13650	VILLAGE OWN	RPTL 406(1)	1	111,570	0.02
25130	CHARITIES	RPTL 420-a	1	342,975	0.06
25230	N/P IMPROV	RPTL 420-a	4	45,351,239	7.42
41120	WAR VET	RPTL 458-a	7	83,884	0.01
41130	COMBAT VET	RPTL 458-a	1	20,000	0.00
41140	DISABL VET	RPTL 458-a	1	40,000	0.01
41640	VOLFIREFIGHTER/AMB	RPTL 466-c,d,f	3	318,595	0.05
41800	AGED-ALL	RPTL 467	4	1,107,768	0.18
47100	TELECOMM CELNG		5	311,735	0.05
47460	FOREST LND	RPTL 480-a	1	814,049	0.13
	Total Exemptions (No System EX's)		41	49,246,772	8.06
	Total Exemptions (with System EX's)		41	49,246,772	8.06

Values have been equalized using the Uniform Percentage of Value.

The Exempt amounts do not take into consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: 0

Administrator Salary Disclosure 2023-2024

The following information is presented as required by Chapter 474 of the Laws of 1996, the State of New York

Superintendent

\$ 312,541	Annual Salary
\$ 70,387	Annualized Cost of Benefits
\$ 6,000	Other Compensation - Auto Allowance
\$ 20,000	Other Compensation - Tax Sheltered Annuity

Breakdown Annualized Cost of Benefits

\$ 30,504	▪ Mandatory TRS contribution @ 9.76% of annual salary
\$ 23,919	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 9,932	▪ Social Security @ 6.2% based on maximum wages of \$160,200
\$ 4,532	▪ Medicare @ 1.45% of annual salary
\$ 1,500	▪ Life Insurance

Assistant Superintendent for Pupil Personnel Services

\$ 263,540	Annual Salary
\$ 63,667	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 25,722	▪ Mandatory TRS contribution @ 9.76% of annual salary
\$ 24,192	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 9,932	▪ Social Security @ 6.2% based on maximum wages of \$160,200
\$ 3,821	▪ Medicare @ 1.45% of annual salary

**Administrator Salary Disclosure
2023-2024**

Assistant Superintendent for Curriculum and Instruction

\$ 274,539	Annual Salary
\$ 43,279	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 26,795	▪ Mandatory TRS contribution @ 9.76% of annual salary
\$ 2,571	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 9,932	▪ Social Security @ 6.2% based on maximum wages of \$160,200
\$ 3,981	▪ Medicare @ 1.45% of annual salary

Assistant Superintendent for Leadership Development and Human Resources

\$ 263,540	Annual Salary
\$ 64,856	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 25,722	▪ Mandatory TRS contribution @ 9.76% of annual salary
\$ 25,381	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 9,932	▪ Social Security @ 6.2% based on maximum wages of \$160,200
\$ 3,821	▪ Medicare @ 1.45% of annual salary

Assistant Superintendent for Business

\$ 258,188	Annual Salary
\$ 63,067	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 25,199	▪ Mandatory TRS contribution @ 9.76% of annual salary
\$ 24,192	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 9,932	▪ Social Security @ 6.2% based on maximum wages of \$160,200
\$ 3,744	▪ Medicare @ 1.45% of annual salary

Administrator Salary Disclosure 2023-2024

\$ 237,660	High School Principal
\$ 190,027	High School Assistant Principal
\$ 189,970	High School Assistant Principal
\$ 177,711	High School Assistant Principal
\$ 175,671	High School Assistant Principal
\$ 222,485	Middle School Principal
\$ 211,355	Middle School Principal
\$ 158,011	Middle School Assistant Principal
\$ 156,060	Middle School Assistant Principal
\$ 220,560	Elementary School Principal
\$ 202,917	Elementary School Principal
\$ 202,557	Elementary School Principal
\$ 162,930	Elementary School Assistant Principal
\$ 154,852	Elementary School Assistant Principal
\$ 148,222	Elementary School Assistant Principal
\$ 197,579	Director of Special Education
\$ 210,000	Director of K-12 Literacy Districtwide
\$ 227,962	Director of Technology, Innovation & Mathematics, Districtwide
\$ 209,100	Director of Physical Education and Athletics
\$ 188,788	Director of School Facilities
\$ 190,740	Associate Director of Technology & Communication

CHAPPAQUA CENTRAL SCHOOL DISTRICT BUDGET NOTICE 2023-24

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$133,963,411	\$138,296,286	\$135,829,112
Increase/Decrease for the 2021-22 School Year		\$4,332,875	\$1,865,701
Percentage Increase/Decrease in Proposed Budget		3.23%	1.39%
Change in the Consumer Price Index		8.00%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$117,107,287	\$119,574,460	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable**	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$117,107,287	\$119,574,460	\$117,107,287
F. Permissible Exclusions to the School Tax Levy Limit	\$6,500,106	\$5,918,989	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$110,607,181	\$113,655,471	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)	\$110,607,181	\$113,655,471	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	12,309,734	12,620,753	11,592,614
Program Component	99,821,111	103,152,976	102,164,591
Capital Component	21,832,566	22,522,557	22,071,907

***CONTINGENCY BUDGET: Proposed Budget less difference between Prior Year Tax Levy and Proposed Tax Levy**

*Provide a statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The contingency budget would require \$2,467,174 in reductions from the proposed 2023-24 budget. Reductions would be made across the budget beginning with the non-contingent expenses. The reductions would include student supplies, certain equipment purchases, field trips, athletics, building & grounds, and staffing.

**List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
n/a	n/a

The basic school tax relief (STAR) exemption is authorized by section 425 of the real Property Tax Law	Under the Budget Proposed for the 2023-24 School Year
Estimated Basic STAR Exemption Savings	\$1,702

The annual budget vote for the fiscal year 2023-24 by the qualified voters of the Chappaqua Central School District, Westchester County, New York, will be held at Horance Greeley High School in said Disitric on Tuesday May 16, 2023 between the hours of 7:00am and 9:00pr at which time the polls will be open to vote by voting ballot or machine.

ADVISORIO DE PRESUPUESTO DEL CHAPPAQUA CENTRAL SCHOOL DISTRICT 2023-24

Propuesta de Presupuesto General	Presupuesto Adoptado para el Año Escolar 2022-23	Presupuesto Propuesto para el Año Escolar 2023-24	Presupuesto de Contingencia para el Año Escolar 2023-24*
Monto Total del Presupuesto, Sin Incluir Propositiones Separadas	\$133,963,411	\$138,296,286	\$135,829,113
Aumento/Disminución Para el Año Escolar 2023-24		\$4,332,875	\$1,865,702
Porcentaje de Aumento/Disminución en el Presupuesto Propuesto		3.23%	1.39%
Cambio en el Índice de Precios al Consumidor		8.00%	
A. Impuesto Propuesto Para Respalidar El Monto Total Presupuestado	\$117,107,287	\$119,574,460	
B. Impuesto Para Respalidar La Deuda de la Biblioteca, Si Corresponde	\$0	\$0	
C. Recaudación de Impuestos Por Propositiones No Excluibles, Si Corresponde **	\$0	\$0	
D. Cantidad Total de La Reserva de Límite Fiscal Utilizada Para Reducir el Gravamen Del Año Corriente	\$0	\$0	
E. Propuesto Total de Impuesto Fiscal Para el Año Escolar (A + B + C - D)	\$117,107,287	\$119,574,460	\$117,107,287
F. Total de Exclusiones Permisibles	\$6,500,106	\$5,918,989	
G. Límite del Impuesto a la Escuela, Excluyendo el Impuesto Por las Exclusiones Permitidas	\$110,607,181	\$113,655,471	
H. Propuesto Total de Impuesto Fiscal Para el Año Escolar, Excluyendo el Impuesto Para Pagar la Deuda de la Biblioteca y/o Exclusiones (E - B - F + D)	\$110,607,181	\$113,655,471	
I. Diferencia: G - H (El Valor Negativo Requiere 60.0% de Aprobación del Votante - Vea la Nota Debajo de Propositiones Separadas) **	\$0	\$0	
Componente Administrativo	12,309,734	12,620,753	11,592,614
Componente del Programa	99,821,111	103,152,976	102,164,591
Componente de Capital	21,832,566	22,522,557	22,071,907

***PRESUPUESTO DE CONTINGENCIA: Presupuesto propuesto menos diferencia entre el Impuesto fiscal del año anterior y el Impuesto fiscal propuesto**

<p>* Proporcionar una declaración de las suposiciones hechas al proyectar un presupuesto de contingencia para el año escolar 2023-24, en caso de que el presupuesto propuesto sea rechazado de conformidad con la Sección 2024 de la Ley de Educación.</p> <p>El presupuesto de contingencia requeriría \$2,467,174 en reducciones del presupuesto propuesto para 2023-24. Se realizarían reducciones en todo el presupuesto comenzando con los gastos no contingentes. Las reducciones incluirían útiles escolares, ciertas compras de equipo, excursiones, atletismo, edificios y terrenos, y personal.</p>		
** Enumere las Propositiones Separadas que no están incluidas en el Monto Total Presupuestado: (La Recaudación de Impuestos asociada con las proposiciones de servicios educativos o de transporte no son elegibles para la exclusión y pueden afectar los requisitos de aprobación de los votantes)	Descripción	Cantidad

	Presupuesto Propuesto para el Año Escolar 2023-24
Ahorros de Exención STAR Estimados Basicos ¹	\$1,702

La votación del presupuesto anual para el año fiscal 2023-24 por los votantes calificados del Distrito Escolar Central de Chappaqua, Condado de Westchester, Nueva York, se llevará a cabo en Horance Greeley High School en dicho distrito el martes 16 de mayo de 2023 entre las 7:00 am y las 9:00 pm, en el cual tiempo las urnas estarán abiertas para votar mediante boleta de votación o máquina.

GLOSSARY

This Glossary contains definitions of terms used in this guide and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school financial accounting. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

Accounting System

The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

Appropriation

A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation

A valuation set upon real or other property by a government as a basis for levying taxes.

Board of Education

The elected or appointed body which has been created according to State Law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school trustees, etc. This definition relates to the general term and covers State boards.

Bond

A written promise, generally under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bonds Issued

Bonds sold.

Bonds Payable

The face value of bonds issued and unpaid.

Budget

The planning document for each school providing management control over expenditures in general fund, special revenue fund, capital fund, food service fund, and pupil activity fund.

Budget Calendar

The schedule of key dates used in the preparation and adoption of the Annual Budget.

Budgetary Control

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Buildings

A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

Cash Management

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances without jeopardizing principal.

Chart of Accounts

A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers.

A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts: a leading feature of a system of accounts.

Classification, Object:

As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

Coding

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals quickly certain required information.

Contracted Services

Services rendered by private firms, individuals, or other governmental agencies. Examples include utilities and maintenance agreements.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

Debt Limit

The maximum amount of general obligation debt which is legally permitted. The State of New York mandates that outstanding debt on bonds is not to exceed 10% of the full valuation of the taxable real property in the district.

Debt Service

Expenditures for repayment of bonds, notes and other debt.

Employee Benefits

Amounts paid by the school system in behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are , in a sense, overhead payments. They are part of the cost of salaries and benefits. Examples are: (a) group health and life insurance, (b) contribution to employee retirement, (c) Social Security, and (d) Workers' Compensation.

Encumbrance

The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Equipment

Fixed assets which have a determined dollar value and have a useful economic life of more than one year.

Expenditure

Decreases in net financial resources. Expenditures involve current operating expenses requiring the present or future use of net current assets, debt service, capital outlay, inter-governmental grants, entitlements and shared revenue.

Fiscal Year

Chappaqua Central School District begins and ends its fiscal year July 1 - June 30.

FTE (Full Time Equivalence Employee)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.0 representing one full-time position. It is derived by dividing the amount of employed time in the part time position by the amount of employed time required in a corresponding full-time position.

Fund

An accounting entity that has a set of self-balancing accounts that records all financial transactions for specific activities of government functions. Seven commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital funds, trust and agency funds, internal service funds, and special assessment funds.

Fund Balance

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

General Fund

Fund used to account for all financial resources except those required to be accounted for in other funds.

General Obligation Bonds

Bonds issued to finance major projects with resources from tax collection to repay debt. This type of bond is backed by the full faith, credit and taxing power of the government.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards for financial accounting and recording encompassing the conventions, rules and procedures that define generally accepted accounting principles.

Goal

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Instruction

The activities dealing directly with the teaching of students or improving the quality of teaching. An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

Inter-Fund Transfers

Amounts transferred from one fund to another fund.

Levy

(Verb) To impose taxes or special assessments.

(Noun) The total of taxes or special assessments imposed by a governmental unit.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Maintenance, Plant (Plant Repairs and Repairs and Replacement of Equipment)

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Materials and Supplies

Expendable materials and operating supplies necessary to conduct departmental operations.

Property Tax

Tax levied on the assessed value of real property.

Pupil Transportation Services

Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law, including transportation to private and parochial schools. Includes trips between home and school or trips to school activities.

Reserve of Encumbrances

A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances.

School Plant

The site, buildings, and equipment constituting the physical facilities of the district.

School, Summer

The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term. Tuition may be charged to participants of a summer school program.

Special Education

Consists of direct instructional activities designed to deal with the following pupil exceptionalities:

(a) physically disabled, (b) emotionally and/or socially disabled, (c) compensatory education, etc.

Surplus Appropriation

Money appropriated from previous year's fund balance.

Tax Cap

On June 24, 2011 the property tax cap was signed into law (Chapter 97 of the NYS Laws of 2011). The tax cap law establishes a limit on the annual growth of property taxes levied by school districts to two percent or the rate of inflation, whichever is less.