

CHAPPAQUA CENTRAL SCHOOL DISTRICT

**2013-2014
ADOPTED BUDGET**

TABLE OF CONTENTS

PAGE	GENERAL DATA
1	Board of Education and Administrative Officials
2	Mission Statement
3	Letter From Superintendent
4	Budget Process and Development 2013-2014
5	Tax Analysis 2013-2014
6	Property Tax Report Card
7	Four-Year Proposed Budget Analysis
8-10	General Fund Revenues
11	General Fund Expenditures
12	Budget Summary
13-14	Component Budget Analysis
15-47	General Fund Appropriations
48	Debt Service Schedule
	<u>CHAPPAQUA SCHOOL DISTRICT PUBLIC LIBRARY</u>
49-50	Proposed Budget
51	Tax Analysis 2013-2014
	<u>SUPPLEMENTAL DATA</u>
52	Professional Staffing Summary
53	Statistical Data - School Budget Data
54	Changes in Grade Enrollment
55	Changes in School Group Enrollment
56	Informational Meeting on Budget
57	School Calendar 2013-2014
58-59	New York State Report Card
60-61	Tax Exemption Impact Reports
62-64	Disclosure Statements
65	School Budget Notice
66-70	Glossary of Terms

BOARD OF EDUCATION

President	Victoria Tipp
Vice President	Alyson Kiesel
Member	Randall Katchis
Member	Jeffrey Mester
Member	Karen Visser

ADMINISTRATIVE OFFICIALS

Superintendent of Schools	Marilyn McKay, Ph.D.
Assistant Superintendent for Curriculum and Instruction	Eric Byrne
Assistant Superintendent for Leadership Development and Human Resources	Andrew Selesnick
Assistant Superintendent for Business	John L. Chow
Director of Special Education and Related Services	Heidi McCarthy, Ed.D.

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.

Dear Community Member,

The Chappaqua Central School District prides itself on providing the best educational opportunities for all students. We have a long history of offering a rigorous curriculum for core subjects, as well as a wide range of Advanced Placement and elective courses that challenge and empower students to be self motivators and critical thinkers. We continually build curriculum and instruction practices that ensure students have opportunities for sustained project work, and we will continue to foster collaboration and knowledge creation that require making connections across disciplines to solve authentic, world problems.

We also understand that extra-curricular activities play a key role in providing a complete and comprehensive K-12 educational experience. They provide students with so many positive experiences that help them become well-rounded individuals who are ready for college or the workplace. At the same time, students are pursuing their passions, discovering hidden talents, meeting people they might otherwise not encounter, and stepping outside of their comfort zones as they pursue something new and completely different.

Learning in our schools is an active, constructive and reflective process, and we continue to have a good, strong program in place; a program that provides opportunities so that our students can strike a healthy balance in their lives and nourish their bodies and spirits as well as their minds.

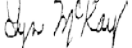
To accomplish the above, in 2009 the Board of Education adopted the strategic question: *"How can the District ensure continuing excellence in academic and extracurricular programs while developing a budget that is fiscally responsible?"* With this question in mind, we used the following operating standards to guide our development of the 2013-14 school budget:

1. Ensure the continued tradition of excellence in teaching and learning while fostering 21st century skills and building global partnerships.
2. Ensure that focused and research-based professional learning initiatives are ongoing for faculty and administration.
3. Provide school environments that are safe and supportive of social, emotional, and physical health and well being.
4. Ensure continual program improvement.
5. Ensure high quality teacher and administrator evaluation systems.
6. Maintain contractual class size ratios K-12.
7. Maintain team approach at the middle school level.
8. Maximize efficiencies in scheduling personnel wherever possible (1 uniform schedule).
9. Offer equivalent breadth and depth of core course offerings and extra-curricular activities at Greeley.
10. Ensure that district facilities continue to be clean, well-maintained and energy efficient.
11. Ensure that school and district offices function efficiently and effectively.
12. Reduce overtime expenditures.

The resulting budget, adopted unanimously by the Board of Education on April 17, 2013, strikes the balance called for in the strategic question by proposing a \$2,625,200, or 2.34% increase in spending, which sets the 2013-2014 proposed school budget at \$114,828,088.

In these difficult economic times, it indeed has been challenging to find the right balance called for in the Board's strategic question. Even so, I am confident this proposed budget will provide the Chappaqua Central School District with the resources necessary to not just maintain, but to improve upon our course of delivering an excellent education to every student.

Sincerely,



Ilyn McKay, PhD

Superintendent of Schools

BUDGET PROCESS AND DEVELOPMENT 2013-2014

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 estimates 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. Preliminary budget presented to Board of Education at 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 2013-2014 budgets. Voting on the School Budget, School Board Members, Library Budget and Library Board Member, and any other propositions will be held on May 21, 2013 .

TAX ANALYSIS 2013-2014
ESTIMATED
CHAPPAQUA CENTRAL SCHOOL DISTRICT

SCHOOL DISTRICT BUDGET		\$ 114,828,088		
Less: Revenues from Sources Other Than Local Property Taxes		<u>\$ 8,967,095</u>		
Appropriation of Fund Balance		<u>\$ 2,750,000</u>		
	Tax Levy	<u><u>\$ 103,110,993</u></u>		
	<u>NEW CASTLE</u>	<u>MT. PLEASANT</u>		
ASSESSED TAXABLE VALUATION	<u>\$ 915,860,089</u>	<u>\$ 6,766,566</u>		
EQUALIZATION RATE	<u>20.14%</u>	<u>1.53%</u>		
FULL TAXABLE VALUATION	<u>\$ 4,547,468,168</u>	<u>\$ 442,259,216</u>		
PORTION OF TAX LEVY	<u>91.1%</u>	<u>8.9%</u>		
TAX LEVY	<u>\$ 93,971,859</u>	<u>\$ 9,139,134</u>		
<u>RATE PER \$1,000 (ESTIMATED)</u>				
School District Proposed 2013-2014 Budget	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px;">\$ 102.61</td></tr></table>	\$ 102.61	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px;">\$ 1,350.63</td></tr></table>	\$ 1,350.63
\$ 102.61				
\$ 1,350.63				
Compared to School District Actual 2012-2013	\$ 100.35	\$ 1,314.98		
\$ Increase per \$1,000	\$ 2.26	\$ 35.65		
% Increase (Estimated)	2.25%	2.71%		

2013-14 PROPERTY TAX REPORT CARD

661004 - CHAPPAQUA CENTRAL SCHOOL DISTRICT Contact Person: John L. Chow Telephone Number: 914-238-7222	Approved Budget 2012-2013 (A)	Proposed Budget 2013-2014 (B)	Percent Change (C)
Total Proposed Spending	\$112,202,888	\$114,828,088	2.34%
Total Proposed School Year Tax Levy, Including Tax Levy to Support Library Debt ¹	\$101,032,134	\$103,110,993	2.06%
Permissible Exclusions to the School Tax Levy Limit	\$2,951,532	\$4,457,366	
Proposed School Year Tax Levy, Not Including Levy for Permissible Exclusions or Levy to Support Library Debt	\$98,080,602	\$98,653,627	
School Tax Levy Limit, Not Including Levy for Permissible Exclusions ²	\$98,153,529	\$100,508,790	
Difference (positive value requires 60.0% voter approval)	(\$72,927)	(\$1,855,163)	
Public School Enrollment	4022	3969	-1.32%
Consumer Price Index			2.1%

¹ All proposed levies should exclude any prior year reserve for excess tax levy, including interest.

² For 2013-14, includes any carryover from 2012-13 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2012-2013 (D)	Estimated 2013-2014 (E)
Adjusted Restricted Fund Balance	\$12,049,943	\$10,849,943
Assigned Appropriated Fund Balance	\$4,505,424	\$4,000,000
Adjusted Unrestricted Fund Balance	\$4,488,000	\$4,300,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.99%	3.74%

FOUR-YEAR PROPOSED BUDGET ANALYSIS

	<u>APPROVED</u> 2010-11 <u>BUDGET</u>	<u>APPROVED</u> 2011-12 <u>BUDGET</u>	<u>APPROVED</u> 2012-13 <u>BUDGET</u>	<u>PROPOSED</u> 2013-14 <u>BUDGET</u>
SCHOOL DISTRICT BUDGET	<u>\$109,391,348</u>	<u>\$111,448,488</u>	<u>\$112,202,888</u>	<u>\$114,828,088</u>
<u>Proposed Revenue</u>				
Tax Levy	98,133,505	98,944,582	101,032,134	103,110,993
State Aid	6,717,851	6,344,215	6,199,063	7,000,404
Other Sources	<u>4,539,992</u>	<u>6,159,691</u>	<u>4,971,691</u>	<u>4,716,691</u>
TOTAL	<u>\$109,391,348</u>	<u>\$111,448,488</u>	<u>\$112,202,888</u>	<u>\$114,828,088</u>
<u>Percentage of Budget</u>				
Tax Levy	89%	89%	90%	90%
State Aid	6%	6%	6%	6%
Other Sources	<u>4%</u>	<u>5%</u>	<u>4%</u>	<u>4%</u>
TOTAL	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

2013-14 REVENUES SUMMARY - % OF BUDGET

<u>Revenues</u>	<u>2013-14 Proposed Budget</u>	<u>% Budget</u>
Real Property Taxes	103,110,993	89.80%
State Sources	7,000,404	6.10%
Appropriation of Fund Balance	2,750,000	2.39%
Tax Revenues	755,000	0.66%
Charges for Services	375,000	0.33%
Use of Money and Property	285,000	0.25%
Miscellaneous Revenues	551,691	0.48%
TOTAL	<u>\$ 114,828,088</u>	<u>100%</u>

GENERAL FUND REVENUES

	2011-12 APPROVED	2012-13 APPROVED	2013-14 PROPOSED	Approved vs. Proposed
<u>Real Property Taxes</u>				
Town of New Castle	90,887,025	92,194,155	93,971,859	
Town of Mt. Pleasant	8,057,557	8,837,979	9,139,134	
TOTAL	\$ 98,944,582	\$ 101,032,134	\$ 103,110,993	2.06%
<u>State Sources</u>				
State Aid	6,344,215	6,199,063	7,000,404	
TOTAL	\$ 6,344,215	\$ 6,199,063	\$ 7,000,404	12.93%
<u>Appropriation of Fund Balance</u>				
Unassigned	2,204,180	3,000,000	1,746,143	
Restricted:				
Debt Service Fund	367,400	-	-	
Capital Projects Fund	13,894	-	3,857	
Retirement Contributions Fund	1,664,526	-	1,000,000	
TOTAL	\$ 4,250,000	\$ 3,000,000	\$ 2,750,000	-8.33%
<u>Tax Revenues</u>				
Sales Tax	725,000	752,500	755,000	
MTA Tax	198,500	-	-	
TOTAL	\$ 923,500	\$ 752,500	\$ 755,000	0%

GENERAL FUND REVENUES

2011-12 APPROVED	2012-13 APPROVED	2013-14 PROPOSED	Approved vs. Proposed
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Charges For Services

Continuing Education Tuition	239,500	260,000	260,000	
Borderline Property Tax	110,000	112,500	115,000	
TOTAL	\$ 349,500	\$ 372,500	\$ 375,000	0.67%

Use of Money & Property

Interest & Earnings	250,000	200,000	150,000	
Rental of Real Property/Equipment	75,000	125,000	135,000	
TOTAL	\$ 325,000	\$ 325,000	\$ 285,000	-12.31%

Miscellaneous Revenues

Refund of Prior Years' Expenditures	90,000	215,000	220,000	
Buildings & Grounds Usage - Town of New Castle	81,691	81,691	81,691	
Loss Compensation & Insurance Recoveries	5,000	-	-	
Unclassified Revenue	135,000	225,000	250,000	
TOTAL	\$ 311,691	\$ 521,691	\$ 551,691	5.75%

TOTAL REVENUE	\$ 111,448,488	\$ 112,202,888	\$ 114,828,088	2.34%
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2013-14 EXPENDITURES SUMMARY - % OF BUDGET

<u>Expenditures</u>	<u>2013-14 Proposed Budget</u>	<u>% Budget</u>
Instruction	63,928,434	55.67%
Employee Benefits	27,267,110	23.75%
General Support	11,579,777	10.08%
Transportation	6,403,831	5.58%
Debt Service	5,249,959	4.57%
Interfund Transfers	380,000	0.33%
Community Services	18,977	0.02%
TOTAL	<u>\$ 114,828,088</u>	<u>100.0%</u>

BUDGET SUMMARY

	2011-12 APPROVED	2012-13 APPROVED	2013-14 PROPOSED	Approved vs. Proposed
GENERAL SUPPORT				
Board of Education	54,701	55,751	57,555	
Central Administration	353,904	353,904	361,654	
Finance/Legal	1,304,816	1,299,268	1,324,471	
Staff	416,267	420,785	428,939	
Operations & Maintenance	8,011,970	7,944,378	7,816,158	
Special Items	1,700,500	1,550,000	1,591,000	
TOTAL	\$ 11,842,158	\$ 11,624,086	\$ 11,579,777	-0.38%
INSTRUCTION				
Supervision	4,220,763	4,314,574	3,979,560	
Regular School	37,772,288	38,363,707	38,940,818	
Special Schools	271,057	260,000	260,000	
Special Education	12,241,108	12,739,823	12,224,585	
Instructional Media	2,757,111	2,766,587	2,827,322	
Pupil Services	4,116,086	4,087,557	4,155,228	
Pupil Activities	1,502,924	1,564,407	1,540,921	
TOTAL	\$ 62,881,337	\$ 64,096,655	\$ 63,928,434	-0.26%
TRANSPORTATION				
TOTAL	\$ 6,132,833	\$ 6,279,522	\$ 6,403,831	1.98%
COMMUNITY SERVICES				
TOTAL	\$ 18,977	\$ 18,977	\$ 18,977	0.00%
UNDISTRIBUTED				
Employee Benefits	24,382,066	24,823,520	27,267,110	
Debt Service	5,931,117	5,100,128	5,249,959	
Interfund Transfers	260,000	260,000	380,000	
TOTAL	30,573,183	30,183,648	32,897,069	8.99%
GENERAL FUND APPROPRIATIONS				
TOTAL	111,448,488	112,202,888	114,828,088	2.34%

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.

**2013-14 PROPOSED BUDGET
Component Analysis**

Description	Administrative	Program	Capital	Total
Board of Education	17,000			17,000
District Clerk	29,778			29,778
District Meeting	10,777			10,777
Chief School Administrator	361,654			361,654
Business Administration	943,171			943,171
Auditing	111,300			111,300
Legal Services	270,000			270,000
Personnel	368,301			368,301
Public Information	60,638			60,638
Operations & Maintenance			7,816,158	7,816,158
Unallocated Insurance	400,000			400,000
School Association Dues	25,000			25,000
Property Loss	-			-
Judgments and Claims			170,000	170,000
Assessments	68,000			68,000
Refund on Real Property Taxes			100,000	100,000
BOCES Admin/Capital Charge	828,000			828,000
Curriculum Development & Supervision	372,048			372,048
Supervision	3,607,512			3,607,512
Supervision - Special Schools				-
Research		18,000		18,000
Teaching - Regular School		38,810,818		38,810,818
Teaching - Student w/Disabilities		12,224,585		12,224,585
BOCES Occupational Education		112,000		112,000
Teaching - Special Schools		260,000		260,000
Services for Pupils w/Special Needs				
School Library/Audio-Visual		1,292,409		1,292,409

**2013-14 PROPOSED BUDGET
Component Analysis**

Description	Administrative	Program	Capital	Total
Computer-Assisted Instruction		1,534,913		1,534,913
Attendance		42,274		42,274
Guidance		2,241,547		2,241,547
Health Services		730,815		730,815
Social Services		1,140,592		1,140,592
Co-Curricular Activities		387,449		387,449
Interscholastic Activities		1,153,472		1,153,472
Transportation		6,403,831		6,403,831
Census		18,977		18,977
Employee Benefits	2,344,971	20,750,271	4,171,868	27,267,110
Interfund Transfer - Special Aid		180,000		180,000
Interfund Transfer - Capital			200,000	200,000
Debt Service			5,249,959	5,249,959
Total Proposed Budget	\$ 9,818,150	\$ 87,301,953	\$ 17,707,985	\$ 114,828,088

8.6% 76.0% 15.4% 100%

$$\frac{\text{Administrative}}{\text{Administrative} + \text{Program}} = \frac{\$ 9,818,150}{\$ 97,120,103} = 10.1\%$$

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

				2011-12		2012-13		2013-14	Approved vs.	
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
<u>Board of Education</u>										
Contractual	1010	400	36	15,000	19,478	15,000	15,500	15,000		
Travel/Conferences	1010	415	36	1,000	104	1,000	500	500		
Supplies	1010	450	36	1,500	1,130	1,500	1,500	1,500		
TOTAL	1010			\$ 17,500	\$ 20,712	\$ 17,500	\$ 17,500	\$ 17,000	\$ (500)	-2.86%
<u>District Clerk</u>										
Salaries	1040	160	36	26,701	26,717	27,751	27,751	28,278		
Contractual	1040	400	36	2,000	158	2,000	2,000	1,000		
Supplies	1040	450	36	500	320	500	500	500		
TOTAL	1040			\$ 29,201	\$ 27,195	\$ 30,251	\$ 30,251	\$ 29,778	\$ (473)	-1.56%
<u>District Meeting</u>										
Salaries	1060	160	36	-	-	-	8,000	7,777		
Contractual	1060	400	36	8,000	2,866	8,000	-	3,000		
TOTAL	1060			\$ 8,000	\$ 2,866	\$ 8,000	\$ 8,000	\$ 10,777	\$ 2,777	34.71%

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, a video person at board meetings, and 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, etc. Additional funds will be needed to cover the use, supplies, programming fees, and technicians for new machines beginning in 2013, as required by law.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Chief School Administrator

Instructional Salary - Superintendent	1240	150	36	240,000	240,000	240,000	250,000	250,000		
Non-Instructional Salary	1240	160	36	88,904	88,904	88,904	88,904	88,904		
Salary Other	1240	161	36	2,500	3,079	2,500	2,500	2,500		
Contractual	1240	400	36	8,000	3,656	8,000	3,000	6,000		
Travel/Conferences	1240	415	36	6,000	1,316	6,000	1,500	6,000		
Auto Allowance	1240	415	36 A	6,000	6,000	6,000	6,000	6,000		
Supplies	1240	450	36	2,500	1,831	2,500	2,000	2,250		
TOTAL	1240			\$ 353,904	\$ 344,786	\$ 353,904	\$ 353,904	\$ 361,654	\$ 7,750	2.19%

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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Business Administration

Instructional Salary - Assistant Superintendent	1310	150	30	202,501	208,441	214,559	216,559	220,530		
Non-Instructional Salaries	1310	160	30	517,815	517,428	506,109	506,109	511,791		
Salary Other	1310	161	30	20,000	20,556	20,000	20,000	20,000		
Equipment	1310	200	30	1,000	1,960	-	-	-		
Contractual	1310	400	30	35,000	51,154	35,000	125,000	37,500		
Postage	1310	410	30	17,500	6,122	5,000	5,000	5,250		
Memberships	1310	412	30	1,000	1,277	1,500	1,500	1,350		
Advertising	1310	413	30	2,750	1,477	2,500	2,000	2,000		
Travel/Conferences	1310	415	30	3,500	1,925	3,000	3,000	2,250		
Equipment Repair	1310	436	30	350	925	-	-	-		
Reproduction Services	1310	448	30	31,000	31,868	31,000	31,000	31,000		
Technical Services	1310	449	30	9,500	9,400	9,500	9,500	9,500		
Supplies	1310	450	30	25,000	28,602	24,000	24,000	24,000		
BOCES	1310	490	30	80,000	75,429	80,000	80,000	78,000		
TOTAL	1310			\$ 946,916	\$ 956,562	\$ 932,168	\$ 1,023,668	\$ 943,171	\$ 11,003	1.18%

Auditing

Internal Auditor	1320	400	30	25,000	19,750	25,000	24,000	25,000		
Claims Auditor - Contractual	1320	401	30	22,500	18,075	22,500	20,000	22,500		
External Auditor	1320	403	30	60,400	58,600	62,100	62,100	63,800		
TOTAL	1320			\$ 107,900	\$ 96,425	\$ 109,600	\$ 106,100	\$ 111,300	\$ 1,700	1.55%

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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes			2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
			Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
<u>Legal</u>									
Technical Services	1420	404 36	195,000	216,896	205,000	205,000	215,000		
Financial Services	1420	405 36	55,000	33,865	55,000	55,000	55,000		
	TOTAL	1420	\$ 250,000	\$ 250,761	\$ 260,000	\$ 260,000	\$ 270,000	\$ 10,000	3.85%

<u>Human Resources</u>									
Instructional Salary - Assistant Superintendent	1430	150 31	208,733	185,600	206,500	206,500	210,266		
Non-Instructional Salaries	1430	160 31	107,904	110,203	107,905	107,905	107,905		
Salary Other	1430	161 31	2,130	-	2,130	2,130	2,130		
Contractual	1430	400 31	15,000	7,480	15,000	15,000	15,000		
Postage	1430	410 31	1,500	546	1,500	1,500	1,500		
Supplies	1430	450 31	1,500	1,432	1,500	1,500	1,500		
BOCES	1430	490 31	30,000	32,252	30,000	30,000	30,000		
	TOTAL	1430	\$ 366,767	\$ 337,513	\$ 364,535	\$ 364,535	\$ 368,301	\$ 3,766	1.03%

<u>Public Information</u>									
Salaries	1480	160 36	-	34,231	28,750	45,138	45,138		
Contractual	1480	160 36	-	-	200	-	-		
Postage	1480	410 36	4,000	524	1,800	-	-		
Printing/Reproduction	1480	448 36	20,000	14,184	10,000	10,000	5,000		
Supplies	1480	450 36	500	775	500	500	500		
BOCES	1480	490 36	25,000	33,300	15,000	15,000	10,000		
	TOTAL	1480	\$ 49,500	\$ 83,014	\$ 56,250	\$ 70,638	\$ 60,638	\$ 4,388	7.80%

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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	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	280,097	281,196	287,337	290,375	296,501		
Salaries - RB	1620	160	12	277,929	274,152	265,716	268,805	227,422		
Salaries - WO	1620	160	13	274,720	275,778	281,905	284,968	291,102		
Salaries - Bell	1620	160	21	448,305	453,314	462,787	466,787	473,417		
Salaries - SB	1620	160	22	450,658	454,201	472,834	475,734	481,324		
Salaries - HG	1620	160	26	900,662	839,943	851,490	858,335	871,877		
Salaries - Clerical/Mail Courier/Cleaner	1620	160	34	104,318	108,983	110,055	110,596	113,014		
Salaries - Director	1620	160	34 D	135,506	139,436	143,484	143,484	148,247		
Overtime	1620	161	34	275,000	281,268	275,000	220,000	290,000		
Overtime - Facilities Use	1620	161	36	-	81,637	-	80,000	-		
Summer Help	1620	162	34	26,250	-	26,250	26,250	26,250		
Substitutes	1620	164	34	89,250	120,950	89,250	89,250	55,000		
Comp/Vacation Reimbursement	1620	165	34	36,750	25,816	36,750	36,750	36,750		
Snow Removal	1620	167	34	25,000	19,130	25,000	25,000	25,000		
Equipment	1620	200	34	180,000	181,613	180,000	180,000	180,000		
Contractual	1620	400	34	-	5,000	-	-	-		
Shoe Reimbursement	1620	403	34	4,950	2,779	4,950	4,000	4,000		
Uniforms	1620	404	34	25,000	18,529	20,000	20,000	20,000		
Travel	1620	415	34	2,000	2,855	2,000	2,000	2,000		
Heating Fuel	1620	421	34	500,000	657,470	500,000	500,000	500,000		
LP/Natural Gas	1620	422	34	240,855	187,084	240,000	200,000	185,000		
Cartage	1620	423	34	110,000	118,875	110,000	110,000	110,000		
Extermination Services	1620	424	34	10,000	-	8,000	8,000	8,000		
Electricity	1620	425	34	598,000	613,615	595,000	545,000	502,500		
Water	1620	426	34	165,000	101,881	160,000	165,000	160,000		
Telephone Service & Repair	1620	427	34	176,500	100,077	170,500	170,500	170,500		
Equipment Rental	1620	435	34	6,000	1,304	5,000	5,000	5,000		
Security	1620	447	34	170,000	91,560	165,000	190,000	175,000		
Technical Services	1620	449	34	5,000	-	5,000	5,000	5,000		
Supplies - D/W	1620	450	34	315,000	370,145	315,000	370,000	315,000		
Supplies - Maintenance	1620	451	34	60,000	56,793	55,000	55,000	55,000		
Supplies - Grounds	1620	452	34	40,000	25,125	40,000	40,000	40,000		
BOCES Telephone	1620	490	34	54,000	51,058	50,000	50,000	50,000		
TOTAL	1620			\$ 5,986,750	\$ 5,941,566	\$ 5,953,308	\$ 5,995,834	\$ 5,822,904	\$ (130,404)	-2.19%

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Operations & Maintenance

Salaries	1621	160	34	455,720	373,886	424,715	392,212	412,754		
Salaries - Extra Staff	1621	161	34	40,000	7,056	40,000	40,000	40,000		
Equipment	1621	200	34	30,000	30,000	30,000	30,000	30,000		
Contractual	1621	400	34	185,000	565,687	185,000	200,000	185,000		
Contractual - Capital	1621	400	34 CAP	-	4,551	-	-	-		
Service Contracts	1621	401	34	480,000	532,806	480,000	500,000	480,000		
Storm Water Management Program	1621	403	34	7,500	7,500	7,500	7,500	7,500		
Landscaping	1621	429	34	10,000	9,169	10,000	10,000	10,000		
Snow Removal - Salt/Sand	1621	430	34	7,000	1,258	5,000	5,000	5,000		
Building Repair	1621	436	34	180,000	206,591	180,000	200,000	180,000		
Plant Repair	1621	437	34	30,000	28,948	30,000	30,000	30,000		
Equipment Repair	1621	438	34	20,000	14,542	18,000	18,000	18,000		
Field Maintenance	1621	440	34	200,000	196,295	200,000	200,000	200,000		
TOTAL	1621			\$ 1,645,220	\$ 1,978,288	\$ 1,610,215	\$ 1,632,712	\$ 1,598,254	\$ (11,961)	-0.74%

Five Year Facility Maintenance Plan

Blacktop Paving/Sealing	1621	400	34 5YP	75,000	776,700	75,000	75,000	75,000		
Heating System Maintenance	1621	401	34 5YP	60,000	113,474	60,000	80,000	60,000		
O&M Plan D/W	1621	402	34 5YP	200,000	190,679	200,855	200,000	200,000		
Tree Maintenance	1621	429	34 5YP	15,000	15,000	15,000	15,000	20,000		
Field Maintenance - Special Projects	1621	440	34 5YP	25,000	23,119	25,000	25,000	20,000		
Safety/Security/Lighting	1621	447	34 5YP	5,000	3,894	5,000	40,000	20,000		
TOTAL	1621		5YP	\$ 380,000	\$ 1,122,866	\$ 380,855	\$ 435,000	\$ 395,000	\$ 14,145	3.71%

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, 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.

Energy Performance Contract: 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. 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
2013-2014 BUDGET INFORMATION**

		2011-12		2012-13		2013-14		Approved vs.	
		Approved	Year End	Approved	Year End	Proposed	Proposed		
		Budget	Actual	Budget	Projection	Budget	Variance \$		Variance %
	Budget Codes								
<u>Special Items</u>									
Unallocated Insurance	1910 414 36	350,000	323,787	400,000	375,000	400,000			
School Association Dues	1920 400 36	25,000	25,000	25,000	25,000	25,000			
Judgments/Claims	1930 400 36	145,000	232,646	160,000	170,000	170,000			
Loss on Property	1931 400 36	2,000	-	-	-	-			
Assessments	1950 400 36	70,000	64,969	70,000	68,000	68,000			
Refund on Real Property Taxes	1964 400 36	100,000	90,917	100,000	100,000	100,000			
MTA Payroll Tax	1980 400 36	198,500	126,818	-	-	-			
BOCES Admin Services	1981 490 36	740,000	375,100	740,000	740,000	760,000			
BOCES Capital Services	1981 491 36	70,000	57,677	70,000	68,000	68,000			
	TOTAL 1900	\$ 1,700,500	\$ 1,296,914	\$ 1,565,000	\$ 1,546,000	\$ 1,591,000	\$ 26,000		1.66%

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.

MTA Payroll Tax: Chapter 56 of the Laws of 2011 amended sections 800 and 801 of Article 23 of the Tax Law relating to the Metropolitan Commuter Transportation Mobility Tax (MCTMT) stated that beginning April 1, 2012, school districts are no longer subject to MCTMT.

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 also includes BOCES Insurance Management Coordination and Safety/Risk Management.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Curriculum Development

Instructional Salary - Assistant Superintendent	2010	150	32	207,596	188,000	195,505	195,505	199,118		
Non-Instructional Salaries	2010	160	32	121,192	122,906	123,860	123,860	126,530		
Non-Instructional Salaries Overtime	2010	161	32	-	24,133	-	25,000	-		
Equipment	2010	200	32	3,500	3,382	3,500	3,500	3,500		
Contractual Fees	2010	400	32	30,000	61,618	30,000	44,280	30,000		
Postage	2010	410	32	500	153	500	150	500		
Travel/Conferences	2010	415	32	2,400	868	2,400	1,000	2,400		
Reproduction	2010	448	32	4,000	1,707	4,000	375	4,000		
Supplies	2010	450	32	6,000	6,001	6,000	6,000	6,000		
TOTAL	2010			\$ 375,188	\$ 408,767	\$ 365,765	\$ 399,670	\$ 372,048	\$ 6,283	1.72%

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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Supervision - Regular

Principals Salaries - DG	2020	150	11	325,388	334,655	344,199	344,199	350,570
Principals Salaries - RB	2020	150	12	306,753	287,023	305,672	298,000	305,314
Principals Salaries - WO	2020	150	13	289,286	317,759	308,691	309,796	325,813
Principals Salaries - Bell	2020	150	21	330,196	339,652	351,391	351,391	358,876
Principals Salaries - SB	2020	150	22	304,281	314,170	326,930	326,930	334,735
Principals Salaries - HG	2020	150	26	640,516	659,484	679,939	646,920	658,345
Non-Instr Salaries - DG	2020	160	11	129,843	137,715	131,179	132,514	132,514
Non-Instr Salaries - RB	2020	160	12	101,735	104,842	104,421	105,591	108,048
Non-Instr Salaries - WO	2020	160	13	94,233	95,568	98,125	98,125	100,685
Non-Instr Salaries - Bell	2020	160	21	260,443	232,099	237,756	237,756	243,306
Non-Instr Salaries - SB	2020	160	22	238,785	219,585	229,985	229,985	235,534
Non-Instr Salaries - HG	2020	160	26	376,702	376,075	384,847	379,026	386,938
Non-Instr Salaries - Other DG	2020	161	11	1,102	-	1,102	1,102	1,102
Non-Instr Salaries - Other RB	2020	161	12	1,102	320	1,102	1,102	1,102
Non-Instr Salaries - Other WO	2020	161	13	1,102	118	1,102	1,102	1,102
Non-Instr Salaries - Other Bell	2020	161	21	1,102	-	1,102	1,102	1,102
Non-Instr Salaries - Other SB	2020	161	22	1,102	8,151	1,102	1,102	1,102
Non-Instr Salaries - Other HG	2020	161	26	4,622	791	1,102	1,102	1,102
Equipment WO	2020	200	13	1,000	-	1,000	1,000	1,000
Equipment HG	2020	200	26	4,000	-	-	-	-
Equipment PE	2020	200	33	4,000	3,595	3,000	3,000	3,000
Contractual DG	2020	400	11	500	1,736	500	500	400
Contractual RB	2020	400	12	500	38,640	500	500	500
Contractual WO	2020	400	13	1,000	338	1,000	1,000	800
Contractual Bell	2020	400	21	16,545	85,390	15,935	15,935	15,521
Contractual SB	2020	400	22	3,000	4,479	2,000	2,450	2,000
Contractual PE	2020	400	33	2,500	1,160	2,000	2,000	2,000
School Directories DG	2020	401	11	1,800	1,423	1,750	1,473	1,700
School Directories RB	2020	401	12	2,000	1,355	2,000	1,533	1,900
School Directories WO	2020	401	13	1,600	1,355	1,600	1,490	600
School Directories Bell	2020	401	21	2,721	1,668	2,200	1,065	1,786
School Directories SB	2020	401	22	950	933	950	857	950
School Directories HG	2020	401	26	3,000	4,354	3,000	4,043	4,000
Memberships DG	2020	412	11	400	55	350	350	300
Memberships RB	2020	412	12	250	-	250	250	500
Memberships WO	2020	412	13	300	-	300	300	300
Memberships Bell	2020	412	21	671	79	635	635	400
Memberships SB	2020	412	22	200	199	200	200	200
Memberships HG	2020	412	26	1,000	976	1,000	1,000	1,000

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

			2011-12		2012-13		2013-14	Approved vs.	
			Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Budget Codes									
Travel/Conferences DG	2020	415 11	1,000	331	1,000	1,000	1,000		
Travel/Conferences RB	2020	415 12	1,245	1,713	1,245	1,245	1,200		
Travel/Conferences WO	2020	415 13	1,000	-	1,000	1,000	1,000		
Travel/Conferences Bell	2020	415 21	1,421	523	1,343	1,343	929		
Travel/Conferences SB	2020	415 22	200	198	200	200	200		
Travel/Conferences HG	2020	415 26	3,000	701	2,000	1,000	1,000		
Travel/Conferences PE	2020	415 33	500	-	500	500	500		
Auto Allowance	2020	415 36	9,600	9,600	9,600	9,600	9,600		
Equipment Repair DG	2020	434 11	200	-	200	200	200		
Supplies DG	2020	450 11	700	678	600	600	350		
Supplies WO	2020	450 13	1,500	1,259	1,000	1,000	800		
Supplies Bell	2020	450 21	3,207	623	2,500	2,500	1,086		
Supplies HG	2020	450 26	5,000	4,700	2,000	2,000	2,000		
Supplies PE	2020	450 33	1,800	994	1,500	1,500	1,500		
	TOTAL	2020	\$ 3,486,603	\$ 3,597,058	\$ 3,574,605	\$ 3,530,114	\$ 3,607,512	\$ 32,907	0.92%
<u>Research, Planning & Evaluation</u>									
Research	2060	416 32	10,000	8,500	10,000	8,500	10,000		
Testing	2060	417 32	8,000	7,471	8,000	8,000	8,000		
	TOTAL	2060	\$ 18,000	\$ 15,971	\$ 18,000	\$ 16,500	\$ 18,000	\$ -	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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Regular School

Instr Salaries - Class Size Reduction	2110	110	36	222	-	-	-	-	100,000
Instr Salaries - F/T KDG	2110	120	11	220	596,512	595,653	614,849	614,786	627,207
Instr Salaries - S/W	2110	120	11	222	2,415,127	2,194,162	2,313,734	2,135,833	2,227,095
Instr Salaries - Art	2110	120	11	230	132,990	132,973	137,030	137,030	138,980
Instr Salaries - Phys Ed	2110	120	11	235	193,124	192,524	203,339	203,274	209,898
Instr Salaries - Instr Music	2110	120	11	236	20,510	41,683	43,902	38,679	22,965
Instr Salaries - Vocal Music	2110	120	11	238	137,724	137,724	140,479	140,479	142,429
Instr Salaries - F/T KRB	2110	120	12	220	583,835	585,086	606,718	605,293	619,165
Instr Salaries - S/W	2110	120	12	222	2,243,921	2,223,325	2,320,388	2,249,456	2,306,013
Instr Salaries - Art	2110	120	12	230	129,732	129,732	134,340	134,306	137,660
Instr Salaries - Phys Ed	2110	120	12	235	148,676	148,676	151,651	151,651	153,991
Instr Salaries - Instr Music	2110	120	12	236	20,510	41,683	43,902	38,673	22,965
Instr Salaries - Vocal Music	2110	120	12	238	134,343	134,343	137,030	137,030	138,980
Instr Salaries - F/T KWO	2110	120	13	220	342,357	421,258	445,624	455,370	374,552
Instr Salaries - S/W	2110	120	13	222	1,987,175	2,081,148	2,288,477	2,229,177	2,126,868
Instr Salaries - Art	2110	120	13	230	104,058	103,398	109,187	114,162	117,427
Instr Salaries - Phys Ed	2110	120	13	235	225,556	142,028	125,500	146,302	209,478
Instr Salaries - Instr Music	2110	120	13	236	20,510	41,683	43,902	38,673	22,965
Instr Salaries - Vocal Music	2110	120	13	238	130,960	130,960	133,580	133,580	135,530
Intramurals DG	2110	127	11	252	1,000	-	1,000	1,000	1,000
Intramurals RB	2110	127	12	252	1,000	-	1,000	1,000	1,000
Intramurals WO	2110	127	13	252	1,000	2,716	1,000	1,000	1,000
Intramurals Bell	2110	127	21	252	1,500	-	1,500	1,500	1,500
Intramurals SB	2110	127	22	252	1,500	-	1,500	1,500	1,500
Intramurals HG	2110	127	26	252	2,400	1,786	2,400	2,400	2,400
Instr Salaries - 5th Grade	2110	130	21	223	810,344	572,698	594,552	587,552	601,569
Instr Salaries - 6th Grade	2110	130	21	224	838,263	922,814	1,022,966	1,030,160	1,056,824
Instr Salaries - English	2110	130	21	225	454,788	459,126	478,334	479,236	490,108
Instr Salaries - Language	2110	130	21	226	721,081	707,365	681,918	680,426	695,675
Instr Salaries - Math	2110	130	21	227	309,453	185,889	197,826	166,925	204,332
Instr Salaries - Science	2110	130	21	228	342,724	382,681	397,365	408,954	421,891
Instr Salaries - Social Studies	2110	130	21	229	449,999	546,202	571,037	570,901	586,299
Instr Salaries - Art	2110	130	21	230	187,257	175,491	205,721	205,653	212,417
Instr Salaries - Reading	2110	130	21	233	45,078	45,071	47,352	47,338	48,691
Instr Salaries - Phys Ed	2110	130	21	235	370,165	327,851	337,740	345,311	357,322
Instr Salaries - Instr Music	2110	130	21	236	295,459	295,446	304,253	284,228	271,446
Instr Salaries - Vocal Music	2110	130	21	238	177,494	126,048	118,381	118,346	121,727
Instr Salaries - Health Education	2110	130	21	244	96,453	97,696	102,809	101,498	104,759
Instr Salaries - Home & Careers	2110	130	21	248	142,740	147,372	104,586	104,552	107,933

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Instr Salaries - Technology	2110	130	21	249	173,368	173,344	155,265	165,831	170,343		
Instr Salaries - 5th Grade	2110	130	22	223	727,011	674,945	829,881	725,554	771,770		
Instr Salaries - 6th Grade	2110	130	22	224	826,710	673,111	813,146	726,080	746,805		
Instr Salaries - English	2110	130	22	225	467,794	471,113	487,415	505,104	543,301		
Instr Salaries - Language	2110	130	22	226	631,373	642,036	674,082	673,919	691,974		
Instr Salaries - Math	2110	130	22	227	347,872	337,842	366,101	409,523	419,182		
Instr Salaries - Science	2110	130	22	228	456,016	340,168	352,863	396,322	404,458		
Instr Salaries - Social Studies	2110	130	22	229	356,688	360,639	373,287	417,420	426,479		
Instr Salaries - Art	2110	130	22	230	228,770	228,736	240,208	180,105	185,175		
Instr Salaries - Reading	2110	130	22	233	40,334	40,328	42,445	-	-		
Instr Salaries - Phys Ed	2110	130	22	235	389,425	389,409	400,580	292,688	298,969		
Instr Salaries - Inst. Music	2110	130	22	236	421,715	421,668	301,368	383,506	375,540		
Instr Salaries - Vocal Music	2110	130	22	238	43,200	13,371	-	-	-		
Instr Salaries - Health Education	2110	130	22	244	101,911	66,279	107,311	111,445	114,827		
Instr Salaries - Home & Careers	2110	130	22	248	166,409	170,398	128,733	128,698	132,082		
Instr Salaries - Technology	2110	130	22	249	169,984	169,961	151,810	162,377	166,888		
Instr Salaries - English	2110	130	26	225	1,565,617	1,577,989	1,640,141	1,599,895	1,687,367		
Instr Salaries - Language	2110	130	26	226	1,424,460	1,427,950	1,543,000	1,596,821	1,504,290		
Instr Salaries - Math	2110	130	26	227	1,308,823	1,403,467	1,444,727	1,375,083	1,486,100		
Instr Salaries - Science	2110	130	26	228	1,993,602	1,999,203	2,068,962	2,019,707	2,112,848		
Instr Salaries - Social Studies	2110	130	26	229	1,418,300	1,373,487	1,416,283	1,422,922	1,453,118		
Instr Salaries - Fine/Pract Arts	2110	130	26	230	731,251	730,524	705,876	760,441	694,907		
Instr Salaries - Phys Ed	2110	130	26	235	667,360	665,923	695,665	642,040	675,178		
Instr Salaries - Perf Arts/Music	2110	130	26	238	402,899	404,911	414,407	414,407	420,257		
Instr Salary - Theatre Arts	2110	130	26	239	105,224	105,207	110,694	110,660	114,014		
Instr Salary - Resource Model	2110	130	26	242	122,838	122,821	128,733	128,698	132,082		
Instr Salaries - Health Education	2110	130	26	244	163,916	163,916	167,195	167,195	169,535		
Instr Salaries - Business Ed	2110	130	26	247	67,616	67,606	71,028	71,007	73,036		
Instr Salary - Home Economics	2110	130	26	248	137,724	137,724	140,479	140,479	142,429		
Instr Salary - Life School	2110	130	26	261	434,907	443,701	464,101	464,020	475,194		
Instr Salaries - Staff Developers	2110	130	32		245,684	247,020	254,458	255,376	260,707		
Instr Salary - Reading & Assessment	2110	130	36	252	99,509	92,497	96,296	96,263	99,573		
Instr Salaries - Technology	2110	130	39		110,952	85,195	88,555	88,528	91,211		
Instr Salary - HG Academic Support	2110	131	26	251	71,148	38,117	39,417	39,417	39,417		
Mentoring - Orientation	2110	134	32	251	13,700	18,626	13,700	13,700	13,700		
Educational Advance	2110	135	36	251	150,000	31,205	150,000	150,000	150,000		
Curriculum Studies	2110	136	32	251	260,124	203,615	260,124	260,124	260,124		
E/S/L Program	2110	138	32	251	368,001	373,424	389,650	394,105	403,407		
Sick Leave Substitute Long Term	2110	139	36		300,000	299,516	300,000	300,000	300,000		
Sick/Compensated Absences	2110	139	36	251	175,000	44,390	-	-	-		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes				2011-12	2011-12	2012-13	2012-13	2013-14	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Special Stipend D/W	2110	139	36 S	8,000	22,000	8,000	8,000	8,000		
Separation Cost	2110	140	36	-	-	22,625	18,851	-		
Summer Program	2110	141	36	-	-	-	-	50,000		
Substitutes DG	2110	149	11 252	80,000	70,305	80,000	80,000	80,000		
Substitutes RB	2110	149	12 252	80,000	77,975	80,000	80,000	80,000		
Substitutes WO	2110	149	13 252	80,000	78,355	80,000	80,000	80,000		
Substitutes Bell	2110	149	21 252	75,000	100,245	75,000	75,000	75,000		
Substitutes SB	2110	149	22 252	75,000	81,074	75,000	75,000	75,000		
Substitutes HG	2110	149	26 252	95,000	76,115	95,000	95,000	95,000		
Compensatory Education/Salaries	2110	150	36	1,358,378	1,350,161	1,455,237	1,305,571	1,471,472		
Compensatory Education/TAssts	2110	151	36	106,009	123,438	131,731	133,003	133,031		
Grade Level Chairperson - DG	2110	152	11	19,411	19,222	19,607	19,607	19,803		
Grade Level Chairperson - RB	2110	152	12	19,411	19,222	19,607	19,607	19,803		
Grade Level Chairperson - WO	2110	152	13	19,411	19,222	19,607	19,607	19,803		
Department Chairperson - Bell	2110	152	21	50,372	49,885	50,882	50,882	51,390		
Department Chairperson - SB	2110	152	22	50,372	49,885	50,882	50,882	54,765		
Department Chairperson - HG	2110	152	26	80,190	79,409	80,993	80,993	81,807		
Department Chairperson - D/W	2110	152	36	22,184	21,968	22,408	22,408	22,632		
Teacher Aides DG	2110	166	11 252	211,815	193,668	211,815	224,969	195,267		
Teacher Aides RB	2110	166	12 252	191,102	178,493	200,514	182,260	183,631		
Teacher Aides WO	2110	166	13 252	235,739	209,920	215,500	212,053	196,109		
Teacher Aides Bell	2110	166	21 252	-	-	-	21,544	21,544		
Teacher Aides SB	2110	166	22 252	-	-	-	21,494	21,544		
Teacher Aides HG	2110	166	26 252	34,470	29,150	34,470	34,470	34,470		
Computer Aides Technology	2110	166	39	212,161	217,473	216,629	216,629	221,097		
Equipment - S/W DG	2110	200	11 260	2,500	4,564	1,700	1,700	1,500		
Equipment - S/W RB	2110	200	12 222	-	351	-	-	1,800		
Equipment - S/W WO	2110	200	13 222	4,000	2,000	3,195	3,195	2,500		
Equipment - Instr Music	2110	200	13 236	450	-	450	450	350		
Equipment - Physical Education	2110	200	21 235	2,253	1,809	3,500	3,500	3,086		
Equipment - S/W Bell	2110	200	21 260	12,180	7,864	7,000	7,000	6,000		
Equipment - Physical Education	2110	200	22 235	2,000	-	2,000	-	2,000		
Equipment - S/W SB	2110	200	22 260	5,000	1,828	5,000	5,000	7,019		
Equipment - Science	2110	200	26 228	7,500	3,557	7,000	7,000	7,000		
Equipment - Art	2110	200	26 230	8,000	8,000	7,500	7,500	7,500		
Equipment - Music	2110	200	26 236	8,500	1,558	8,000	7,200	8,000		
Equipment - S/W HG	2110	200	26 260	60,000	45,581	45,000	45,000	75,000		
Equipment - Life School	2110	200	26 261	1,500	14,154	1,200	2,800	1,200		
Equipment - D/W	2110	200	36 236	35,000	41,114	40,000	40,000	53,500		
Contractual/CORE DG	2110	400	11 222	-	15,620	-	25,862	-		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

Budget Codes					Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Approved vs. Proposed Variance \$	Variance %
Gifts/Donations DG	2110	400	11	255	-	1,227	-	6,239	-		
Gifts/Donations RB	2110	400	12	255	-	565	-	2,379	-		
Contractual/CORE WO	2110	400	13	222	1,500	2,936	1,500	1,500	1,000		
Gifts/Donations WO	2110	400	13	255	-	1,104	-	11,644	-		
Contractual S/W WO	2110	400	13	260	1,500	1,630	1,500	20,750	1,000		
Gifts/Donations Bell	2110	400	21	255	-	2,662	-	6,907	-		
Gifts/Donations SB	2110	400	22	255	-	1,040	-	7,456	-		
Contractual - S/W SB	2110	400	22	260	-	4,000	-	45,000	-		
Contractual - Performing Arts (Accompanist)	2110	400	26	238	3,000	3,000	3,000	3,000	3,000		
Gifts/Donations HG	2110	400	26	255	-	10,133	-	11,789	-		
Contractual/HG Graduation	2110	400	26	260	43,000	34,399	38,000	38,000	39,868		
Contractual - S/W HG	2110	401	26	260	3,000	122,033	3,000	3,000	3,000		
Contractual Curriculum Studies	2110	400	32	251	100,000	151,174	100,000	100,000	100,000		
Contractual/Sub Finder	2110	401	36		34,000	30,263	34,000	34,000	34,000		
Report Cards DG	2110	409	11	222	250	-	-	-	-		
Postage DG	2110	410	11	260	3,400	5,997	3,350	3,350	3,200		
Postage RB	2110	410	12	260	3,300	6,300	3,300	3,000	3,300		
Postage WO	2110	410	13	260	2,000	3,994	2,000	2,000	1,500		
Postage Bell	2110	410	21	260	5,020	7,595	5,020	5,020	3,000		
Postage SB	2110	410	22	260	9,000	9,910	5,000	5,000	5,000		
Postage HG	2110	410	26	260	24,000	11,116	22,000	22,000	20,000		
Travel/Conferences DG	2110	415	11	222	1,000	148	1,000	1,000	800		
Travel/Conferences RB	2110	415	12	222	900	900	900	900	700		
Travel/Conferences WO	2110	415	13	222	1,500	859	1,000	1,000	800		
Travel/Conferences Bell	2110	415	21	260	2,421	2,070	2,288	2,288	1,875		
Travel/Conferences SB	2110	415	22	260	2,000	1,930	3,000	3,000	3,000		
Travel/Conferences HG	2110	415	26	260	12,000	6,673	8,000	8,000	8,000		
Elementary Science Program	2110	431	32	251	4,500	2,974	4,500	4,500	4,500		
Equipment Repair/CORE DG	2110	434	11	222	1,000	-	600	600	600		
Equipment Repair/Instr Music DG	2110	434	11	236	300	180	200	200	180		
Equipment Repair/CORE RB	2110	434	12	222	200	668	200	200	300		
Equipment Repair/CORE WO	2110	434	13	222	400	200	400	400	300		
Equipment Repair/Instr Music WO	2110	434	13	236	350	246	350	350	350		
Equipment Repair - S/W Bell	2110	434	21	260	5,323	3,492	5,030	5,030	5,030		
Equipment Repair - S/W SB	2110	434	22	260	7,000	6,121	7,000	7,000	7,000		
Equipment Repair - Science	2110	434	26	228	1,000	-	500	500	500		
Equipment Repair - Instr Music	2110	434	26	236	8,000	8,000	7,000	7,000	7,000		
Equipment Repair - S/W	2110	434	26	260	7,000	10,735	5,000	5,000	5,000		
Home/Hospital Tutoring	2110	441	32	251	15,000	3,315	15,000	15,000	15,000		
Professional Improvement	2110	443	32	251	2,000	2,000	2,000	2,000	2,000		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes					Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Approved vs. Proposed Variance \$	Variance %
Gifted Program	2110	444	32	251	9,000	1,696	9,000	9,000	9,000		
Reproduction Services DG	2110	448	11	260	21,500	21,434	20,500	20,500	20,000		
Reproduction Services RB	2110	448	12	260	33,000	27,812	29,000	29,000	28,000		
Reproduction Services WO	2110	448	13	260	22,000	20,499	22,000	22,000	21,000		
Reproduction Services Bell	2110	448	21	260	38,554	34,385	36,434	36,434	36,020		
Reproduction Services SB	2110	448	22	260	32,500	35,277	32,500	32,500	32,500		
Reproduction Services HG	2110	448	26	260	56,000	56,495	56,000	56,000	56,000		
Supplies - DG S/W	2110	450	11	222	35,456	31,272	29,995	29,995	26,300		
Supplies - DG Art	2110	450	11	230	7,000	5,830	6,500	65,000	5,800		
Supplies - DG Physical Education	2110	450	11	235	2,400	2,383	2,000	2,000	1,800		
Supplies - DG Instr Music	2110	450	11	236	900	881	800	800	800		
Supplies - DG Vocal Music	2110	450	11	238	1,000	826	700	700	700		
Supplies - DG Learning Resources	2110	450	11	242	3,500	3,458	2,500	2,500	2,000		
Supplies - RB S/W	2110	450	12	222	30,000	29,466	30,000	30,000	30,000		
Supplies - RB Art	2110	450	12	230	5,100	4,220	5,000	5,000	5,000		
Supplies - RB Intructional Music	2110	450	12	236	500	496	500	500	500		
Supplies - RB Vocal Music	2110	450	12	238	650	649	650	650	650		
Supplies - RB Learning Resources	2110	450	12	242	2,500	2,470	2,000	2,000	2,000		
Supplies - RB Computer Lab	2110	450	12	249	6,000	7,456	6,000	6,000	6,000		
Supplies - WO CORE	2110	450	13	222	33,620	40,833	31,220	31,220	28,000		
Supplies - WO Art	2110	450	13	230	4,900	3,882	4,000	4,000	3,500		
Supplies - WO Physical Education	2110	450	13	235	1,700	1,343	1,200	1,200	1,200		
Supplies - WO Instr Music	2110	450	13	236	360	710	300	300	300		
Supplies - WO Vocal Music	2110	450	13	238	360	360	280	280	280		
Supplies - WO Learning Resources	2110	450	13	242	2,300	1,966	1,980	1,980	1,700		
Supplies - Bell English	2110	450	21	225	4,327	3,342	4,089	4,089	3,675		
Supplies - Bell Languages	2110	450	21	226	3,865	2,979	3,652	3,652	3,220		
Supplies - Bell Mathematics	2110	450	21	227	4,753	4,540	4,492	4,492	5,078		
Supplies - Bell Science	2110	450	21	228	8,211	6,677	7,759	7,759	7,345		
Supplies - Bell Social Studies	2110	450	21	229	4,327	4,055	4,089	4,089	3,675		
Supplies - Bell Art	2110	450	21	230	9,423	9,390	8,905	8,905	8,491		
Supplies - Bell Combined Art	2110	450	21	232	2,387	2,287	2,256	2,256	1,842		
Supplies - Bell Physical Education	2110	450	21	235	5,670	5,492	3,987	3,987	3,573		
Supplies - Bell Instructional Music	2110	450	21	236	5,067	4,142	4,788	4,788	4,374		
Supplies - Bell Vocal Music	2110	450	21	238	5,100	5,021	4,819	4,819	4,405		
Supplies - Bell Learning Resources	2110	450	21	242	2,787	2,655	2,634	2,634	2,220		
Supplies - Bell Health Education	2110	450	21	244	1,338	520	1,264	1,264	850		
Supplies - Bell Home & Careers	2110	450	21	248	7,101	5,447	6,710	6,710	6,296		
Supplies - Bell Technology	2110	450	21	249	7,181	7,174	6,786	6,786	6,372		
Supplies - Bell Computer Education	2110	450	21	250	9,210	8,955	7,804	7,804	7,390		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Supplies - Bell S/W	2110	450	21	260	31,882	32,009	36,882	36,882	36,000		
Supplies - Bell Teams	2110	450	21	261	3,000	2,888	1,500	1,500	1,086		
Supplies - SB English	2110	450	22	225	3,500	2,255	3,000	3,000	3,000		
Supplies - SB Language	2110	450	22	226	5,500	3,238	5,000	5,000	5,000		
Supplies - SB Math	2110	450	22	227	4,500	3,470	4,500	4,500	4,500		
Supplies - SB Science	2110	450	22	228	7,500	6,276	7,000	7,000	7,000		
Supplies - SB Soc. Studies	2110	450	22	229	3,500	3,046	3,100	3,100	3,100		
Supplies - SB Art	2110	450	22	230	-	7,771	8,500	8,500	8,500		
Supplies - SB Combined Art	2110	450	22	232	8,500	693	-	-	-		
Supplies - SB Physical Education	2110	450	22	235	6,500	6,537	6,500	6,500	6,500		
Supplies - SB Instr Music	2110	450	22	236	4,500	1,392	4,500	4,500	4,500		
Supplies - SB Vocal Music	2110	450	22	238	4,500	725	2,000	2,000	2,000		
Supplies - SB Learning Resource	2110	450	22	242	2,000	1,983	2,000	2,000	2,000		
Supplies - SB Health	2110	450	22	244	1,000	437	1,000	1,000	1,000		
Supplies - SB Home & Careers	2110	450	22	248	6,000	4,896	6,000	6,000	6,000		
Supplies - SB Technology	2110	450	22	249	4,000	3,981	4,000	4,000	4,000		
Supplies - SB Computer Education	2110	450	22	250	4,000	3,996	4,000	4,000	4,000		
Supplies - SB S/W	2110	450	22	260	22,214	47,357	25,000	25,000	25,000		
Supplies - HG English	2110	450	26	225	6,500	3,173	6,000	6,000	6,000		
Supplies - HG Language	2110	450	26	226	4,000	2,036	3,500	3,500	3,500		
Supplies - HG Mathematics	2110	450	26	227	7,500	6,923	7,200	7,200	7,200		
Supplies - HG Science	2110	450	26	228	24,000	25,875	23,000	23,000	23,000		
Supplies - HG Social Studies	2110	450	26	229	5,500	5,366	5,000	5,000	5,000		
Supplies - HG Fine/Practical Arts	2110	450	26	230	26,000	25,763	25,000	25,000	25,000		
Supplies - HG Physical Education	2110	450	26	235	8,000	9,065	7,500	7,500	7,500		
Supplies - HG Performing Arts	2110	450	26	238	8,000	8,411	7,500	7,500	7,500		
Supplies - HG Learning Resources	2110	450	26	242	4,000	4,931	3,800	3,800	3,800		
Supplies - HG Bus., Business & Health Ed.	2110	450	26	247	4,000	3,399	3,500	3,500	3,500		
Supplies - HG S/W	2110	450	26	260	42,000	53,446	30,000	30,000	30,000		
Supplies - LIFE School	2110	450	26	261	3,500	1,738	3,000	3,000	3,000		
Textbooks - DG S/W	2110	480	11	222	12,000	13,451	11,000	11,000	10,600		
Textbooks - DG Learning Resources	2110	480	11	242	1,500	1,491	1,200	1,200	1,200		
Textbooks - RB S/W	2110	480	12	222	20,000	10,398	18,000	18,000	12,000		
Textbooks - RB Vocal Music	2110	480	12	238	250	-	-	-	-		
Textbooks - RB Learning Resources	2110	480	12	242	1,000	21	500	500	500		
Textbooks - WO S/W	2110	480	13	222	20,000	12,555	19,000	19,000	20,000		
Textbooks - WO Instr Music	2110	480	13	236	600	-	600	600	600		
Textbooks - WO Vocal Music	2110	480	13	238	200	-	200	200	200		
Textbooks - WO Learning Resources	2110	480	13	242	2,000	709	1,805	1,805	1,700		
Textbooks - Bell English	2110	480	21	225	5,297	5,377	5,006	5,006	4,492		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes					Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Approved vs. Proposed Variance \$	Variance %
Textbooks - Bell Languages	2110	480	21	226	3,905	4,028	3,691	3,691	3,277		
Textbooks - Bell Mathematics	2110	480	21	227	-	1,108	1,500	1,500	500		
Textbooks - Bell Science	2110	480	21	228	721	-	721	721	700		
Textbooks - Bell Social Studies	2110	480	21	229	2,958	2,300	2,796	2,796	2,382		
Textbooks - Bell Health Education	2110	480	21	244	601	2,531	568	568	500		
Textbooks - SB English	2110	480	22	225	3,200	2,556	2,000	2,000	2,000		
Textbooks - SB Language	2110	480	22	226	9,000	8,657	9,000	9,000	9,000		
Textbooks - SB Math	2110	480	22	227	6,000	4,148	6,000	6,000	6,000		
Textbooks - SB Science	2110	480	22	228	3,000	-	2,500	2,500	2,500		
Textbooks - SB Social Studies	2110	480	22	229	7,000	5,958	6,700	6,700	5,000		
Textbooks - SB Health	2110	480	22	244	500	391	500	500	500		
Textbooks - SB S/W	2110	480	22	260	1,000	16,818	4,351	4,351	4,351		
Textbooks - English	2110	480	26	225	12,000	11,850	11,500	11,500	11,500		
Textbooks - Languages	2110	480	26	226	7,000	9,652	7,000	7,000	14,000		
Textbooks - Mathematics	2110	480	26	227	12,000	11,293	11,500	11,500	11,500		
Textbooks - Sciences	2110	480	26	228	9,000	12,451	8,500	8,500	17,000		
Textbooks - Social Studies	2110	480	26	229	10,000	8,877	9,000	9,000	18,000		
Textbooks - Physical Education	2110	480	26	235	3,000	807	1,000	1,000	1,000		
Textbooks - Learning Resources	2110	480	26	242	2,500	1,885	2,000	2,000	2,000		
Textbooks - Business & Health Ed	2110	480	26	247	500	16,518	500	500	500		
Textbooks - Curriculum Development	2110	480	32	251	71,000	68,878	71,000	71,000	71,000		
Textbooks - Parochial/Private Schools	2110	480	36	251	7,000	9,654	10,000	10,000	12,000		
BOCES Services - Regular School	2110	490	36	251	325,000	297,457	375,000	375,000	375,000		
BOCES Services - Arts In Education	2110	490	36	251	350,000	392,718	350,000	375,000	375,000		
BOCES Services - Environmental Education	2110	490	36	251	100,000	64,669	105,000	100,000	100,000		
TOTAL	2110				\$ 37,969,200	\$ 37,073,497	\$ 38,571,761	\$ 38,105,446	\$ 38,810,818	\$ 239,057	0.62%

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

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 Conversion Retirement: This category contains vacation accruals and early retirement notification stipends, as well as sick leave conversion for retiring staff. Beginning with the 2012-13 budget, District no longer budgets for this line. Instead, funds will be withdrawn from Employee Benefit Accrued Liability Reserve.

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.

E/S/L: This program, presently in the district's six schools, is under the direction of an E/S/L 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.

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, 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, Walkabout, 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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Special Education

Instr Salary - Director	2250	150	35 D	186,295	186,295	191,749	191,749	198,832
Instr Salaries - CSE/CPSE Chairpersons	2250	150	35 C	269,005	282,667	291,288	291,382	297,213
Instr Salaries	2250	150	35	3,934,136	3,763,745	4,029,636	4,025,902	3,948,274
Instr Salaries - Teaching Assts	2250	151	35 11	149,232	96,864	108,844	169,551	186,881
Instr Salaries - Teaching Assts	2250	151	35 12	299,147	216,959	245,764	198,837	229,201
Instr Salaries - Teaching Assts	2250	151	35 13	169,429	104,451	133,889	110,725	133,981
Instr Salaries - Teaching Assts	2250	151	35 21	401,768	359,017	395,628	313,249	318,597
Instr Salaries - Teaching Assts	2250	151	35 22	287,245	271,510	302,132	239,017	279,232
Instr Salaries - Teaching Assts	2250	151	35 26	220,340	229,877	273,518	269,868	294,590
Instr Salaries - Speech	2250	152	35	697,804	703,295	726,205	728,629	743,318
Non-Instr Salaries - Clerical	2250	160	35	209,411	213,725	219,824	202,473	207,852
Non-Instr Overtime - Clerical	2250	161	35	5,000	11,944	5,000	5,000	5,000
Non-Instr- Occupational Therapists	2250	162	35	188,348	187,135	193,937	193,907	198,236
Non-Instr-Physical Therapists	2250	163	35	88,116	89,050	93,891	93,860	98,633
Instr Salaries - CSE SY Teacher	2251	150	35	5,000	9,054	5,000	9,100	5,000
Instr Salaries - CSE SY Reg Teacher	2251	151	35	5,000	4,101	5,000	5,000	5,000
Instr Salaries - CSE Speech	2251	152	35	4,000	50	4,000	3,100	4,000
Instr Salaries - CSE Psychologist	2251	153	35	5,000	-	5,000	1,000	5,000
Instr Salaries - CSE Summer Teacher	2252	150	35	22,000	6,717	22,000	10,000	22,000
Instr Salaries - CSE Summer Reg Teacher	2252	151	35	5,000	1,583	5,000	3,000	5,000
Instr Salaries - CSE Summer Speech	2252	152	35	4,000	1,437	4,000	3,626	4,000
Instr Salaries - CSE Summer Psychologist	2252	153	35	15,000	1,964	15,000	6,000	15,000
Instr Salaries - Summer Curr Development	2252	155	35	60,000	49,844	60,000	50,000	60,000
Non-Instr - Occupational Therapists	2252	162	35	5,000	-	5,000	-	5,000
TAssts July/ August Program	2253	151	35	40,000	54,221	40,000	64,907	40,000
Equipment/Student Services	2250	200	35	20,000	9,061	20,000	20,000	18,000
Equipment/Office	2250	201	35	2,500	2,282	2,500	2,500	2,500
Contractual/Services to Students	2250	400	35	1,000,000	1,097,614	1,000,000	1,000,000	940,000
Contractual/Office	2250	401	35	26,500	22,110	25,000	25,000	25,000
SEDCAR 611	2250	405	35	126,000	103,351	126,000	126,000	126,000
SEDCAR 619	2250	406	35	23,500	32,757	23,500	23,500	23,500
Postage	2250	410	35	7,500	9,923	8,000	8,000	9,000
Travel/Conferences - Supervision	2250	415	35 S	1,400	700	1,400	1,400	1,400
Travel/Conferences	2250	415	35	4,000	5,377	4,000	4,000	5,000
Hospital/Home Instruction	2250	441	35	20,000	24,029	25,000	25,000	25,000
Supplies/Student Services	2250	450	35	25,000	22,088	20,000	20,000	20,000
Supplies/Office	2250	451	35	5,000	5,004	5,000	5,000	5,000

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

		2011-12		2012-13		2013-14	Approved vs.	
		Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
	Budget Codes							
Tuition/NYS Public	2250 471 35	901,488	1,157,521	1,295,640	1,295,640	1,036,805		
Tuition/Private	2250 472 35	1,369,433	1,147,856	1,189,888	1,189,888	1,040,916		
BOCES Services	2250 490 35	1,433,511	1,270,970	1,612,590	1,612,590	1,636,624		
	TOTAL	\$ 12,241,108	\$ 11,756,147	\$ 12,739,823	\$ 12,548,400	\$ 12,224,585	\$ (515,238)	-4.04%

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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Occupational Education

BOCES Occupational Education	2280	490	26	105,000	155,135	108,150	108,150	112,000		
Occupational Education Total	2280			\$ 105,000	\$ 155,135	\$ 108,150	\$ 108,150	\$ 112,000	\$ 3,850	3.56%

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	31,557	31,252	31,877	31,877	31,877		
Contractual - Instructional	2330	400	37	85,000	57,565	80,000	80,000	80,000		
Contractual - Driver Ed	2330	400	37	233	132,500	137,640	135,000	135,000	135,000	
Contractual - Other	2330	401	37	5,000	12,344	5,000	5,000	5,000		
Bank Fees	2330	402	37	-	905	2,000	2,000	2,000		
Postage	2330	410	37	1,000	-	500	500	500		
Reproduction Services	2330	448	37	15,000	13,587	5,123	5,123	5,123		
Supplies	2330	450	37	1,000	127	500	500	500		
TOTAL				\$ 271,057	\$ 253,420	\$ 260,000	\$ 260,000	\$ 260,000	\$ -	0.00%

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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

School Library & Audio-Visual

Library

Instr Salary - DG	2610	150	11	237	77,070	77,055	81,653	81,623	84,841
Instr Salary - RB	2610	150	12	237	85,348	85,331	90,414	90,380	93,732
Instr Salary - WO	2610	150	13	237	137,724	137,724	140,479	140,479	142,429
Instr Salary - Bell	2610	150	21	237	95,784	95,767	101,135	101,101	104,484
Instr Salary - SB	2610	150	22	237	98,600	97,291	103,933	103,899	107,248
Instr Salary - HG	2610	150	26	237	267,333	267,316	274,060	274,060	277,960
Non-Instr Salary - DG	2610	160	11	237	45,754	28,935	28,935	28,935	28,935
Non-Instr Salary - RB	2610	160	12	237	45,754	28,935	28,934	28,934	28,934
Non-Instr Salary - WO	2610	160	13	237	34,481	19,941	20,504	20,504	21,065
Non-Instr Salary - Bell	2610	160	21	237	22,727	58,369	58,369	58,369	58,369
Non-Instr Salary - SB	2610	160	22	237	41,008	41,008	42,131	42,131	43,256
Non-Instr Salary - HG	2610	160	26	237	166,311	162,852	158,061	156,891	158,119
Equipment - WO	2610	200	13	237	700	-	700	700	700
Bookbinding - Bell	2610	401	21	237	133	-	-	-	-
Bookbinding - HG	2610	401	26	237	1,000	170	500	500	500
Memberships - HG	2610	412	26	237	500	500	500	500	500
Equipment Repair - Bell	2610	434	21	237	263	120	249	249	249
Reproduction Services - DG	2610	448	11	237	650	531	-	-	-
Reproduction Services - Bell	2610	448	21	237	450	20	-	-	-
Reproduction Services - SB	2610	448	22	237	1,000	-	1,000	1,000	1,000
Supplies - DG	2610	450	11	237	800	777	780	780	780
Supplies - RB	2610	450	12	237	800	812	800	800	800
Supplies - WO	2610	450	13	237	1,200	1,358	1,200	1,200	1,200
Supplies - Bell	2610	450	21	237	2,133	2,387	2,016	2,016	1,602
Supplies - SB	2610	450	22	237	2,000	2,791	2,000	2,000	2,000
Supplies - HG	2610	450	26	237	15,000	16,571	12,000	12,000	12,000
Books - DG	2610	456	11	237	6,300	5,793	5,900	5,900	5,100
Books - RB	2610	456	12	237	4,000	3,802	4,000	4,000	4,000
Books - WO	2610	456	13	237	5,400	5,613	5,400	5,400	5,000
Books - Bell	2610	456	21	237	8,331	8,311	8,820	8,820	8,406
Books - SB	2610	456	22	237	7,000	6,229	7,000	7,000	7,000
Books - HG	2610	456	26	237	7,000	8,601	6,000	6,000	6,000

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes					2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
					Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
Library/Av Aid Program - DG	2610	460	11	237	3,330	3,199	3,330	3,330	2,625		
Library/Av Aid Program - RB	2610	460	12	237	3,120	3,027	3,120	3,120	2,838		
Library/Av Aid Program - WO	2610	460	13	237	3,300	6,500	3,300	3,300	2,838		
Library/Av Aid Program - Bell	2610	460	21	237	4,638	4,534	4,638	4,638	4,175		
Library/Av Aid Program - SB	2610	460	22	237	4,050	3,918	4,050	4,050	3,938		
Library/Av Aid Program - HG	2610	460	26	237	7,800	7,743	7,800	7,800	8,163		
Library BOCES	2610	490	36	237	39,060	49,303	40,000	40,000	40,000		
<u>Audio Visual</u>											
Equipment - WO	2610	200	13	231	1,500	-	1,500	1,500	1,000		
Equipment - Bell	2610	200	21	231	1,663	1,345	1,572	1,572	1,140		
Equipment - SB	2610	200	22	231	1,000	-	1,000	1,000	1,000		
Equipment Repair - WO	2610	434	13	231	-	-	-	-	240		
Equipment Repair - Bell	2610	434	21	231	939	939	888	888	500		
Reproduction Services - Bell	2610	448	21	231	417	380	-	-	-		
Supplies - DG	2610	450	11	231	8,300	7,608	8,150	8,150	8,140		
Supplies - RB	2610	450	12	231	1,250	1,122	1,000	1,000	1,000		
Supplies - WO	2610	450	13	231	1,700	1,622	1,700	1,700	1,570		
Supplies - Bell	2610	450	21	231	3,647	3,762	3,447	3,447	3,033		
Supplies - SB	2610	450	22	231	3,000	3,974	4,000	4,000	4,000		
TOTAL	2610				\$ 1,271,268	\$ 1,263,884	\$ 1,276,968	\$ 1,275,666	\$ 1,292,409	\$ 15,441	1.21%

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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	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	158,112	162,660	167,345	167,345	172,479		
Non-Instructional Salary	2630	160	39	70,127	55,127	71,463	71,463	72,798		
Equipment	2630	200	39	131,000	137,861	176,500	176,500	181,000		
Contract Services	2630	400	39	930,314	926,579	929,561	929,561	923,486		
Travel/Conferences	2630	415	39	500	406	1,000	1,000	1,000		
Technology Training	2630	449	39	10,000	8,891	10,000	10,000	10,000		
Supplies	2630	450	39	30,000	78,528	65,000	65,000	62,000		
State Aided Computer Software	2630	460	39	194,850	99,287	108,750	108,750	112,150		
TOTAL	2630			\$ 1,524,903	\$ 1,469,338	\$ 1,529,619	\$ 1,529,619	\$ 1,534,913	\$ 5,294	0.35%

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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Attendance - Regular School

Non-Instr Salary - Attendance HG	2805	160	26	40,487	39,756	41,379	41,379	42,274		
TOTAL	2805			\$ 40,487	\$ 39,756	\$ 41,379	\$ 41,379	\$ 42,274	\$ 895	2.16%

Guidance - Regular School

Instr Salaries - Bell	2810	150	21	345,116	350,371	370,548	372,966	385,430		
Instr Salaries - SB	2810	150	22	365,324	330,506	379,978	379,448	394,161		
Instr Salaries - HG	2810	150	26	971,069	965,359	1,013,563	1,014,092	1,038,951		
Non-Instr Salaries - Bell	2810	160	21	55,127	55,127	56,463	56,463	57,798		
Non-Instr Salaries - SB	2810	160	22	53,793	53,793	55,127	55,127	56,463		
Non-Instr Salaries - HG	2810	160	26	222,471	227,324	228,083	228,083	233,194		
Proctor - Miscellaneous	2810	189	26	1,300	3,946	1,300	1,300	1,300		
Proctor - PSAT	2810	189	26	4,000	3,845	4,000	4,000	4,000		
Proctor - SAT	2810	189	26	11,000	7,422	11,000	11,000	11,000		
Proctor - AP	2810	189	26	13,500	13,500	13,500	13,500	13,500		
Equipment - HG	2810	200	26	1,700	-	-	-	-		
Contractual - HG	2810	400	26	1,700	5,571	1,500	1,500	1,500		
Project Challenge	2810	400	26	7,800	6,094	6,500	6,500	6,500		
Peer Leadership	2810	400	26	15,000	15,610	12,000	12,000	12,000		
Contractual/Proctors	2810	400	26	-	315	-	-	-		
Postage	2810	410	26	2,000	-	500	500	500		
Memberships	2810	412	26	1,000	580	750	750	750		
Travel/Conferences	2810	415	26	5,000	3,649	5,000	5,000	5,000		
Reproduction Services	2810	448	26	7,200	4,783	5,000	5,000	5,000		
Technical Services	2810	449	26	1,000	975	500	500	500		
Supplies	2810	450	26	4,000	3,944	4,000	4,000	4,000		
BOCES Services	2810	490	26	10,000	7,610	10,000	10,000	10,000		
TOTAL	2810			\$ 2,099,100	\$ 2,060,324	\$ 2,179,312	\$ 2,181,729	\$ 2,241,547	\$ 62,235	2.86%

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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes			2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
			Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
<u>Health Services/Diagnostic Screening</u>									
RN Salaries - DG	2815	160 11	117,431	116,296	119,389	119,322	119,389		
RN Salaries - RB	2815	160 12	70,977	69,046	73,455	73,425	77,745		
RN Salaries - WO	2815	160 13	63,761	60,399	66,166	65,841	70,467		
RN Salaries - Bell	2815	160 21	69,758	67,839	72,222	72,193	76,513		
RN Salaries - SB	2815	160 22	72,752	70,806	75,245	75,215	79,541		
RN Salaries - HG	2815	160 26	69,758	69,320	72,222	72,222	76,513		
Non-Instr Salary - DG Clerk	2815	161 11	13,591	9,207	13,967	12,947	13,967		
Non-Instr Salary - RB Clerk	2815	161 12	16,701	15,417	17,204	17,204	17,708		
Non-Instr Salary - WO Clerk	2815	161 13	12,464	12,878	13,215	13,215	13,591		
Non-Instr Salary - HG Clerk	2815	161 26	35,000	26,430	27,182	27,182	27,935		
Health Services - Other Districts	2815	400 36	70,000	54,118	86,500	72,500	72,500		
Travel/Conferences - WO	2815	415 13	160	160	160	160	160		
Travel/Conferences - Bell	2815	415 21	621	-	400	400	-		
Physicians Fees	2815	420 36	68,000	67,164	70,000	70,000	70,000		
Equipment Repair - DG	2815	434 11	100	-	100	100	100		
Equipment Repair - Bell	2815	434 21	601	-	300	300	-		
Equipment Repair - SB	2815	434 22	150	-	150	150	150		
Supplies - DG	2815	450 11	1,200	1,095	1,000	1,000	950		
Supplies - RB	2815	450 12	1,500	1,577	1,500	1,500	1,500		
Supplies -WO	2815	450 13	1,700	1,559	1,610	1,610	1,500		
Supplies - Bell	2815	450 21	5,411	4,774	5,000	5,000	4,586		
Supplies - SB	2815	450 22	1,900	1,768	2,000	2,000	2,000		
Supplies - HG	2815	450 26	4,008	3,967	4,000	4,000	4,000		
TOTAL	2815		\$ 697,544	\$ 653,819	\$ 722,987	\$ 707,486	\$ 730,815	\$ 7,828	1.08%

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.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Psychologist - District Wide

Instr Salaries	2820	150	36	\$ 972,445	\$ 835,445	\$ 914,828	\$ 897,571	\$ 919,158		
				\$ 972,445	\$ 835,445	\$ 914,828	\$ 897,571	\$ 919,158	\$ 4,330	0.47%

Social Worker Service

Instr Salaries - Social Workers D/W	2825	150	36	241,510	241,510	176,101	151,399	153,934		
Student Assistance Counselor	2825	400	26	65,000	64,890	66,950	66,950	67,500		
TOTAL	2825			\$ 306,510	\$ 306,400	\$ 243,051	\$ 218,349	\$ 221,434	\$ (21,617)	-8.89%

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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	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	518		
Chaperones - RB	2850	151	12	518	-	518	518	518		
Chaperones - WO	2850	151	13	518	-	518	518	518		
Chaperones - Bell	2850	151	21	12,000	4,320	12,000	12,000	12,000		
Chaperones - SB	2850	151	22	12,420	5,285	12,420	12,420	12,420		
Chaperones - HG	2850	151	26	20,000	8,750	20,000	20,000	20,000		
Extra Duty Pay - Salaries	2850	152	36	294,975	288,043	294,975	294,975	294,975		
Contractual - SB	2850	400	22	8,500	15,193	8,500	8,500	8,500		
Contractual - HG	2850	400	26	1,000	-	-	-	-		
PAC Tech Services	2850	400	36	22,000	12,034	22,000	20,000	20,000		
Student Activities - HG	2850	408	26	18,000	16,000	18,000	18,000	18,000		
TOTAL	2850			\$ 390,449	\$ 349,625	\$ 389,449	\$ 387,449	\$ 387,449	\$ (2,000)	-0.51%

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.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	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	159,872	164,472	171,211	148,276	145,000		
Coaching Salaries	2855	152	40	544,380	547,426	580,000	560,000	580,000		
Athletic Trainer	2855	153	40	53,934	9,893	53,934	-	53,934		
Chaperones	2855	154	40	23,000	21,750	23,000	23,000	23,000		
Fitness Center Supervisor	2855	155	40	11,500	7,913	11,500	11,500	11,500		
Athletic Coordinator	2855	156	40	12,631	12,549	12,631	12,631	12,631		
Non-Instr Salary	2855	160	40	60,358	60,358	61,582	62,082	63,307		
Non-Instr Salary Overtime	2855	161	40	500	149	500	500	500		
Equipment	2855	200	40	6,000	5,979	4,000	4,000	4,000		
Contractual	2855	400	40	600	47,341	600	600	600		
Ice Hockey Program - Other	2855	400	40	8,000	8,000	7,000	7,000	7,000		
Athletic Services	2855	401	40	22,000	43,065	20,000	20,000	18,000		
Event Security	2855	402	40	-	-	-	-	4,500		
Travel/Conferences	2855	415	40	3,000	4,270	3,000	3,000	3,000		
Facility Rental	2855	432	40	25,000	25,431	25,000	25,000	25,000		
Laundry/Reconditioning	2855	433	40	27,000	14,631	20,000	20,000	20,000		
Equipment Repair	2855	434	40	3,500	3,591	3,500	35,000	30,500		
Awards	2855	445	40	1,200	1,153	1,000	1,000	1,000		
Tournament Entry Fees & Dues	2855	446	40	9,000	9,363	8,500	8,500	8,500		
Printing	2855	448	40	1,000	437	500	500	500		
Supplies	2855	450	40	50,000	55,253	48,000	48,000	48,000		
BOCES	2855	490	40	90,000	96,082	88,000	88,000	93,000		
TOTAL	2855			\$ 1,112,475	\$ 1,139,106	\$ 1,143,458	\$ 1,078,589	\$ 1,153,472	\$ 10,014	0.88%

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 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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

				Budget Codes							
<u>Pupil Transportation</u>											
Salaries	5510	160	36	67,523	67,523	68,484	68,484	69,446			
Gas & Supplies	5510	450	36	500,000	549,421	600,000	600,000	625,000			
Field Trips - DG	5540	402	11	1,800	1,185	1,800	1,800	1,800			
Field Trips - RB	5540	402	12	1,800	630	1,800	1,800	1,800			
Field Trips - WO	5540	402	13	1,800	1,800	1,800	1,800	1,800			
Field Trips - Bell	5540	402	21	2,500	766	2,500	2,500	2,500			
Field Trips - SB	5540	402	22	2,500	1,340	2,500	2,500	2,500			
Field Trips - HG	5540	402	26	7,000	10,650	7,000	7,000	7,000			
Special Education	5540	402	35	1,064,500	1,165,168	1,129,400	1,129,400	1,149,730			
Athletic Trips	5540	402	40	138,000	131,319	130,000	130,000	130,000			
General Education (Public & Private)	5540	402	36	3,943,337	3,876,585	3,872,295	3,872,295	3,941,995			
Van Monitors	5540	402	35	402,073	402,073	461,943	461,943	470,260			
	TOTAL	5540		\$ 6,132,833	\$ 6,208,460	\$ 6,279,522	\$ 6,279,522	\$ 6,403,831	\$ 124,309	1.98%	

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.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Community Services

Non-Instructional Salary - Census	8070	160	41	18,977	18,977	18,977	18,977	18,977		
TOTAL	8070			\$ 18,977	\$ 18,977	\$ 18,977	\$ 18,977	\$ 18,977	\$ -	0.00%

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
2013-2014 BUDGET INFORMATION**

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes				2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		
<u>Employee Benefits</u>										
Employees Retirement - NYS ERS	9010	800	36	1,455,000	1,315,644	1,636,900	1,636,900	1,913,300		
Teachers Retirement - NYS TRS	9020	800	36	5,525,000	5,358,728	6,095,150	6,000,000	8,100,000		
FICA	9030	800	36	4,325,000	4,014,209	4,246,630	4,200,000	4,201,600		
Workers Compensation	9040	800	36	302,500	288,049	296,690	292,128	314,300		
Life Insurance	9045	800	36	34,000	30,753	34,000	30,000	20,000		
Unemployment	9050	800	36	200,000	105,427	200,000	200,000	200,000		
Administrators LTD	9055	800	36	22,000	17,443	22,000	18,000	20,000		
Health Insurance Buy-Out CCT	9060	150	36	57,750	49,542	50,000	50,000	50,000		
Health Insurance Buy-Out COSA	9060	160	36	85,250	59,354	60,500	60,500	58,000		
Health Insurance	9060	800	36	10,832,616	10,011,359	10,797,770	10,750,000	10,956,360		
Medicare Reimbursement	9060	800	36	455,300	472,532	477,500	477,500	500,500		
Physicals - Administrators	9060	800	36	10,000	1,113	10,000	10,000	-		
Dental/Teaching Assistants Non-Tenured	9060	801	36	30,000	10,739	20,000	20,000	22,000		
Dental/Custodians	9060	802	36	68,000	70,081	68,000	70,250	70,500		
Joint Benefit Fund - Teachers/Administrators	9070	800	36	626,500	649,773	645,530	645,530	668,500		
Joint Benefit Fund - COSA	9070	801	36	194,500	136,043	130,000	142,500	140,000		
Employee Assistance Program (EAP)	9089	490	36	15,050	14,706	15,050	15,050	15,050		
Vision/Teaching Assistants Non-Tenured	9089	801	36	3,600	963	2,800	2,250	2,000		
Vision/Custodians	9089	802	36	15,000	14,876	15,000	15,000	15,000		
Compensated Absences	9089	880	36	125,000	74,494	-	20,500	-		
Employee Benefits Total	9099			\$ 24,382,066	\$ 22,695,828	\$ 24,823,520	\$ 24,656,108	\$ 27,267,110	\$ 2,443,590	9.84%

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 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 - COSA: This fund provides dental, vision and life insurance benefits to the members.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2013-2014 BUDGET INFORMATION**

			2011-12		2012-13		2013-14	Approved vs.	
			Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Budget Codes									
<u>Debt Service</u>									
Bonds - Principal	9711	600 36	2,810,000	2,810,000	2,270,000	2,270,000	2,335,000		
Bonds - Interest	9711	700 36	1,743,375	1,743,375	1,661,556	1,661,556	1,593,456		
Bonds - Boces Capital Project - Interest	9711	700 36	-	-	-	-	32,058		
TAN - Interest	9760	700 36	300,000	75,333	150,000	74,222	125,000		
Lease/Purchase Technology Hardware	9785	600 39	279,147	277,009	220,000	220,000	220,386		
Lease/Purchase Agreement EPC I - Principal	9789	600 36	-	-	313,554	313,554	322,523		
Lease/Purchase Agreement EPC I - Interest	9789	700 36	798,595	134,177	168,473	168,473	159,505		
Lease/Purchase Agreement EPC II - Principal	9789	600 36	-	-	-	-	343,395		
Lease/Purchase Agreement EPC II - Interest	9789	700 36	-	-	316,545	86,973	118,636		
TOTAL	9799		\$ 5,931,117	\$ 5,039,894	\$ 5,100,128	\$ 4,794,778	\$ 5,249,959	\$ 149,831	2.94%
<u>Interfund Transfers</u>									
Transfer to Special Aid	9901	950 35							
- Summer School Program			160,000	160,000	160,000	160,000	180,000		
Transfer to Capital Projects	9950	900 34							
- Identified Project			100,000	100,000	100,000	100,000	200,000		
TOTAL	9999		\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 380,000	\$ 120,000	46.15%
GRAND TOTAL			\$ 111,448,488	\$ 108,060,320	\$ 112,202,888	\$ 111,139,645	\$ 114,828,088	\$ 2,625,200	2.34%

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 cost of the Summer School program for students with disabilities (Section 4408).

Capital Projects Fund

Identified Projects:

2011-12 - Bell Windows

2013-14 - Westorcharad Roof and Grafflin Roof

2012-13 - Horace Greeley HS Lower Gym Roof

**DEBT SERVICE SCHEDULE
2013-14 THRU 2029-30**

School Year	Bond			Lease/Purchase - EPC		
	Principal	Interest	Total	Principal	Interest	Total
2013-14	2,335,000	1,593,456	3,928,456	665,918	278,141	944,059
2014-15	2,420,000	1,500,056	3,920,056	682,369	261,690	944,059
2015-16	2,545,000	1,379,056	3,924,056	699,236	244,823	944,059
2016-17	2,645,000	1,277,256	3,922,256	716,529	227,530	944,059
2017-18	2,785,000	1,145,006	3,930,006	734,261	209,798	944,059
2018-19	2,730,000	1,033,606	3,763,606	752,441	191,618	944,059
2019-20	2,830,000	924,406	3,754,406	771,082	172,977	944,059
2020-21	2,965,000	782,906	3,747,906	790,195	153,864	944,059
2021-22	3,075,000	664,306	3,739,306	809,794	134,265	944,059
2022-23	3,215,000	510,556	3,725,556	829,889	114,170	944,059
2023-24	1,635,000	398,031	2,033,031	850,495	93,564	944,059
2024-25	1,685,000	348,981	2,033,981	871,625	72,434	944,059
2025-26	1,740,000	296,325	2,036,325	893,291	50,768	944,059
2026-27	1,805,000	226,725	2,031,725	915,509	28,550	944,059
2027-28	1,870,000	163,550	2,033,550	466,262	5,768	472,030
2028-29	1,930,000	107,450	2,037,450			
2029-30	1,995,000	39,900	2,034,900			
	<u>\$40,205,000</u>	<u>\$ 12,391,575</u>	<u>\$ 52,596,575</u>	<u>\$11,448,896</u>	<u>\$ 2,239,960</u>	<u>\$ 13,688,856</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 rate 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 in the amount of \$6,010,000 with an interest rate of 2.84% for 16 years. This borrowing has no budgetary impact because the principal and interest are paid by the energy savings and State Building Aid.
- [3] On September 25, 2012, District entered into a lease purchase agreement for its energy performance contract Phase II in the amount of \$5,752,450 with an interest rate of 2.0934% for 15 years. This borrowing has no budgetary impact because the principal and interest are paid by the energy savings and State Building Aid.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY
PROPOSED 2013-2014 BUDGET**

	Approved 2012-13	Proposed 2013-14	Approved vs. Proposed
REVENUES			
Real Property Taxes	2,775,839	2,845,229	
From Previous Budget	-	-	
Operating Income	58,000	48,000	
State Local Library Aid	4,000	4,000	
Investment Income	5,000	2,500	
TOTAL	<u>\$ 2,842,839</u>	<u>\$ 2,899,729</u>	2.00%
EXPENDITURES			
Staff			
Salaries	1,589,821	1,589,630	
Benefits			
Disability Insurance	592	592	
Health Insurance	302,726	315,509	
MTA Tax	5,725	5,724	
NYS Retirement	202,158	229,727	
Social Security	113,329	111,330	
Workers' Compensation	12,200	12,200	
	<u>\$ 2,226,551</u>	<u>\$ 2,264,712</u>	1.71%
Library Materials			
Books	105,000	113,000	
Electronic Materials	36,392	36,392	
Periodicals	16,525	16,525	
Recordings	41,525	50,575	
Software	500	500	
	<u>\$ 199,942</u>	<u>\$ 216,992</u>	8.53%

**CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY
PROPOSED 2013-2014 BUDGET**

	Approved 2012-13	Proposed 2013-14	Approved vs. Proposed
Operating Expenses			
Building Maintenance & Repair	26,800	37,800	
Building Service Contracts	27,529	28,078	
Custodial Supplies	11,000	10,000	
Director's Contingency	500	500	
Electricity	66,000	50,000	
Equipment Maintenance	10,126	13,276	
Fuel	20,000	16,000	
Grounds Maintenance	18,000	18,000	
Insurance	32,885	32,885	
Office & Library Supplies	23,000	22,000	
Postage	6,752	6,674	
Printing	8,080	7,816	
Professional Fees	24,737	29,297	
Programs	18,229	22,938	
Property Taxes	8,000	8,000	
Telephone	6,055	6,055	
Travel & Miscellaneous	4,336	6,644	
Water	3,500	2,000	
Westlynx	100,817	100,062	
	<u>\$ 416,346</u>	<u>\$ 418,025</u>	0.40%
Interfund Transfer	-	-	
TOTAL	<u><u>\$ 2,842,839</u></u>	<u><u>\$ 2,899,729</u></u>	2.00%

**TAX ANALYSIS 2013-2014
ESTIMATED
CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY**

PUBLIC LIBRARY BUDGET		\$ 2,899,729
Less: Revenues from Sources Other Than Local Property Taxes		<u>\$ 54,500</u>
	Tax Levy	<u><u>\$ 2,845,229</u></u>
	<u>NEW CASTLE</u>	<u>MT. PLEASANT</u>
ASSESSED TAXABLE VALUATION	<u>\$ 915,860,089</u>	<u>\$ 6,766,566</u>
EQUALIZATION RATE	<u>20.14%</u>	<u>1.53%</u>
FULL TAXABLE VALUATION	<u>\$ 4,547,468,168</u>	<u>\$ 442,259,216</u>
PORTION OF TAX LEVY	<u>91.1%</u>	<u>8.9%</u>
TAX LEVY	<u>\$ 2,593,045</u>	<u>\$ 252,184</u>
<u>RATE PER \$1,000 (ESTIMATED)</u>		
Public Library Proposed 2013-2014 Budget	<u>\$ 2.83</u>	<u>\$ 37.27</u>
Compared to Public Library Actual 2012-2013	\$ 2.76	\$ 36.13
\$ Increase per \$1000	\$ 0.07	\$ 1.14
% Increase (Estimated)	2.58%	3.15%

PROFESSIONAL STAFFING SUMMARY

	2012-13 ACTUAL STAFFING	2013-14 ESTIMATED STAFFING	2013-14 OVER (UNDER)
Central Administration	5.0	5.0	
Principals/ Assistant Principals	14.0	14.0	
Staff Developers	2.0	2.0	
Elementary Classroom Teachers - Grades K-4	70.0	66.0	(4.0)
Classroom Teachers - Grades 5-12	135.5	134.1	(1.4)
LIFE School Program	4.0	4.0	
Art	13.00	12.0	(1.0)
Business/Driver Education	0.6	0.6	
ESL	3.2	3.2	
Gifted & Talented Program	1.0	1.0	
Guidance	14.0	14.0	
Health Education	3.2	3.2	
Home & Careers	3.0	3.0	
Industrial Arts-Technology	2.7	2.7	
Instructional Media-Technology/Director	1.8	1.8	
Librarians	7.0	7.0	
Music	13.6	12.6	(1.0)
Physical Education/Interscholastic Director	17.3	17.9	0.6
Psychologists	7.4	7.4	
Social Workers	1.3	1.3	
Special Education	54.0	52.5	(1.5)
Speech	9.0	9.0	
Theater-Communications	1.0	1.0	
TOTAL	383.60	375.3	(8.30)

STATISTICAL DATA

	Enrollment	
	Actual	Projected
	2012-13	2013-14
Elementary Schools	1,364	1,328
Middle Schools	1,325	1,298
High School	1,293	1,306
Out Placements	40	37
	4,022	3,969

SCHOOL BUDGET DATA

YEAR	ENROLLMENT	BUDGET	INCREASE (DECREASE) OVER PREVIOUS YEAR		NEW CASTLE TAX RATE	INCREASE (DECREASE) OVER PREVIOUS YEAR		
			\$	%		\$/ \$1,000	%	
01-02	3994	62,304,000	4,601,000	7.97	58.80	4.51	8.3	
02-03	4083	66,052,700	3,748,700	6.02	62.79	3.99	6.8	
03-04	4122	74,589,500	8,536,800	12.92	68.76	5.97	9.5	
04-05	4194	82,512,000	7,922,500	10.62	75.31	6.55	9.6	
05-06	4261	89,726,973	7,214,973	8.74	81.02	5.71	7.6	
06-07	4239	97,019,213	7,292,240	8.13	86.83	5.81	7.2	
07-08	4285	101,989,545	4,970,332	5.12	89.84	3.01	3.5	
08-09	4252	107,347,134	5,357,589	5.25	93.32	3.48	4.6	
09-10	4183	107,347,134	0	0	93.30	0	0	
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	3969	114,828,088	2,625,200	2.34	102.61	2.26	2.25	(Estimated)

CHANGES IN GRADE ENROLLMENT

2004-2014

Grade	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Projected
											2013-14
K	293	304	314	281	325	274	292	260	260	240	253
1	339	314	321	335	293	329	281	293	270	275	246
2	304	339	321	323	337	301	334	293	294	263	276
3	317	304	348	322	326	340	305	337	298	285	263
4	303	320	302	345	321	326	342	312	341	301	290
ELEMENTARY	1556	1581	1606	1606	1602	1570	1554	1495	1463	1364	1328
5	326	308	325	307	355	325	330	347	311	337	303
6	346	326	305	322	308	361	328	338	355	306	340
7	362	355	320	315	320	312	359	326	339	353	306
8	336	369	353	314	322	312	312	357	329	329	349
MIDDLE	1370	1358	1303	1258	1305	1310	1329	1368	1334	1325	1298
9	321	340	375	340	313	324	311	310	353	333	328
10	308	318	328	376	337	306	321	310	306	348	330
11	273	304	313	317	377	334	296	319	308	302	345
12	268	268	306	316	320	368	335	298	319	310	303
HIGH SCHOOL	1170	1230	1322	1349	1347	1332	1263	1237	1286	1293	1306
IN DISTRICT	4096	4169	4231	4213	4254	4212	4146	4100	4083	3982	3932
OUT OF DISTRICT PLACEMENT	26	25	30	26	31	40	37	34	38	40	37
TOTAL	4122	4194	4261	4239	4285	4252	4183	4134	4121	4022	3969

CHANGES IN SCHOOL GROUP ENROLLMENT

2004-2014

School Year	ELEMENTARY			SECONDARY			Total Enrollment	Increase/Decrease Over Previous Year
	K	1-5	Total	6-8	9-12	Total		
2003-04	293	1263	1556	1370	1170	2540	4096	41
2004-05	304	1277	1581	1358	1230	2588	4169	73
2005-06	314	1292	1606	1303	1322	2625	4231	62
2006-07	281	1325	1606	1258	1349	2607	4213	(18)
2007-08	325	1277	1602	1305	1347	2652	4254	41
2008-09	274	1296	1570	1310	1332	2642	4212	(42)
2009-10	292	1262	1554	1329	1263	2592	4146	(66)
2010-11	260	1235	1495	1368	1237	2605	4100	(46)
2011-12	260	1203	1463	1334	1286	2620	4083	(17)
2012-13	240	1124	1364	1325	1293	2618	3982	(101)
2013-14 (Projected)	253	1075	1328	1298	1306	2604	3932	(50)

INFORMATIONAL MEETING ON BUDGET

Wednesday, May 8, 2013

Horace Greeley High School 8:15 pm

ANNUAL SCHOOL DISTRICT VOTE

Tuesday, May 21, 2013

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, 238-7225 between 8:30 am and 4:30 pm. To be eligible to vote on May 21, 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 16, 2013 five (5) days prior to the election.

Applications for absentee ballots for voting on Board of Education and Library members and the 2013-2014 school district and library budgets, may be obtained from the District Clerk. State Education Law prohibits absentee registration.

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

2013 - 2014 SCHOOL CALENDAR

S M T W T F S

September

1	2	3	4	5	6	7	9/2 Labor Day
8	9	10	11	12	13	14	9/3 Schools Open
15	16	17	18	19	20	21	9/5-6 Rosh Hashanah
22	23	24	25	26	27	28	9/14 Yom Kippur
29	30						18 Student Days

October

	1	2	3	4	5		10/14 Columbus Day
6	7	8	9	10	11	12	10/25 Staff Development Day
13	14	15	16	17	18	19	21 Student Days, 1 Staff Development
20	21	22	23	24	25	26	
27	28	29	30	31			

November

		1	2				11/5 Staff Development/Election Day
3	4	5	6	7	8	9	11/11 Veterans Day Observance
10	11	12	13	14	15	16	11/15, 22 Early Dismissal Elem Only
17	18	19	20	21	22	23	11/27 Early Dismissal All
24	25	26	27	28	29	30	11/28-29 Thanksgiving Recess
							17 Student Days, 1 Staff Development

December

1	2	3	4	5	6	7	12/13 Early Dismissal Staff Development
8	9	10	11	12	13	14	12/23-31 Holiday Recess
15	16	17	18	19	20	21	15 Student Days
22	23	24	25	26	27	28	
29	30	31					

January

		1	2	3	4		1/1-3 New Year's Day/Recess
5	6	7	8	9	10	11	1/20 Martin Luther King Day
12	13	14	15	16	17	18	19 Student Days
19	20	21	22	23	24	25	
26	27	28	29	30	31		

S M T W T F S

February

						1	2/17 Presidents Day
2	3	4	5	6	7	8	2/17-21 Winter Recess
9	10	11	12	13	14	15	15 Student Days
16	17	18	19	20	21	22	
23	24	25	26	27	28		

March

						1	3/7 Early Dismissal Staff Development
2	3	4	5	6	7	8	3/21 Staff Development
9	10	11	12	13	14	15	20 Student Days, 1 Staff Development
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30	31						

April

		1	2	3	4	5	4/4 Early Dismissal Staff Development
6	7	8	9	10	11	12	4/14-18 Spring Recess
13	14	15	16	17	18	19	17 Student Days
20	21	22	23	24	25	26	
27	28	29	30				

May

		1	2	3			5/23 & 26 Memorial Day Weekend
4	5	6	7	8	9	10	20 Student Days
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	

June

1	2	3	4	5	6	7	6/17-25 Regents Exams
8	9	10	11	12	13	14	6/26 Last Day of School
15	16	17	18	19	20	21	19 Student Days
22	23	24	25	26	27	28	
29	30						

NEW YORK STATE REPORT CARD

The NYS Report Card is available at:

<https://reportcards.nysed.gov/>



The New York State School Report Card Fiscal Accountability Supplement for Chappaqua Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The 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.

2010-2011 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$60,415,699	\$19,633,459
	Pupils	4,086	452
	Expenditures Per Pupil	\$14,786	\$43,437
Similar District Group	Instructional Expenditures	\$4,897,484,227	\$1,850,711,613
	Pupils	395,684	51,517
	Expenditures Per Pupil	\$12,377	\$35,924
Total of All School Districts in NY State	Instructional Expenditures	\$29,473,160,406	\$12,260,104,540
	Pupils	2,688,528	412,226
	Expenditures Per Pupil	\$10,963	\$29,741
Similar District Group Description: Low Need/Resource Capacity			

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general education setting. District expenditures, such as transportation, debt service, and district-wide administration, are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service, and district-wide administration, are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the 2010-11 school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements, and out-of-state placements are included. Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general and special education expenditures. Special education services provided in the general education classroom may benefit students not classified as having disabilities.

2010-2011 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$26,712	\$22,962	\$20,410

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

Tax Exemption Impact Report

Assessment Year: 2012		Municipality: Mt. Pleasant
County: Westchester		Total Assessed Value: 7,350,246
SWIS Code: 5534	School Value Report (553604)	Uniform Percentage: 1.53
Equalized Total Assessed Value = 480,408,235		

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13100	CITY OWNED	RPTL 406(1)	4	39,411	0.01
13500	TWN WITHIN	RPTL 406(1)	8	549,738	0.11
13650	VILLAG OWN	RPTL 406(1)	1	88,235	0.02
25130	CHARITIES	RPTL 420-a	1	271,241	0.06
25230	N/P IMPROV	RPTL 420-a	4	35,866,013	7.47
41800	AGED-ALL	RPTL 467	4	572,941	0.12
47460	FOREST LND	RPTL 480-a	1	643,790	0.13
	Total Exemptions (No System EX's)		23	38,031,369	7.92
50000	WHOLLY EXEMPT		2	117,647	0.02
	Total Exemptions (with System EX's)		25	38,149,016	7.94

Values have been equalized using the Uniform Percentage of Value.
 The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

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

Superintendent Salary Disclosure 2013-2014

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

Superintendent

\$ 250,000	2012-13 Annual Salary
61,893	Annualized Cost of Benefits
6,000	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 40,625	▪ Mandatory TRS Contribution @ 16.25% of annual salary
9,094	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance/Physical
1,500	▪ Life Insurance Policy
7,049	▪ Social Security @ 6.2% based on maximum wages of \$113,700
3,625	▪ Medicare @ 1.45% of annual salary

**Administrator Salary Disclosure
2013-2014**

Assistant Superintendent for Curriculum and Instruction

\$ 199,118	Annual Salary
\$ 61,031	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 32,357	▪ Mandatory TRS Contribution @ 16.25% of annual salary
\$ 18,737	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 7,049	▪ Social Security @ 6.2% based on maximum wages of \$113,700
\$ 2,888	▪ Medicare @ 1.45% of annual salary

Assistant Superintendent for Leadership Development and Human Resources

\$ 210,266	Annual Salary
\$ 63,003	Annualized Cost of Benefits

Breakdown Annualized Cost of Benefits

\$ 34,168	▪ Mandatory TRS Contribution @ 16.25% of annual salary
\$ 18,737	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 7,049	▪ Social Security @ 6.2% based on maximum wages of \$113,700
\$ 3,049	▪ Medicare @ 1.45% of annual salary

Assistant Superintendent for Business

\$ 220,530	Annual Salary
\$ 55,172	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 35,836	▪ Mandatory TRS Contribution @ 16.25% of annual salary
\$ 9,089	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 7,049	▪ Social Security @ 6.2% based on maximum wages of \$113,700
\$ 3,198	▪ Medicare @ 1.45% of annual salary

**Administrator Salary Disclosure
2013-2014**

\$ 191,120	High School Principal
\$ 162,847	High School Assistant Principal
\$ 162,074	High School Assistant Principal
\$ 152,500	High School Assistant Principal
\$ 197,971	Middle School Principal
\$ 187,478	Middle School Principal
\$ 160,905	Middle School Assistant Principal
\$ 147,257	Middle School Assistant Principal
\$ 179,442	Elementary School Principal
\$ 177,500	Elementary School Principal
\$ 165,044	Elementary School Principal
\$ 155,308	Elementary School Assistant Principal
\$ 140,270	Elementary School Assistant Principal
\$ 198,832	Director of Special Education and Related Services
\$ 147,465	Director of Physical Education and Athletics
\$ 172,479	Director of Technology
\$ 148,247	Director of School Facilities
\$ 159,576	CSE/CPSE Chairperson
\$ 155,224	CSE/CPSE Chairperson

**Chappaqua Central School District Budget Notice
Overall Budget Proposal**

	Budget Adopted 2012-13 School Year	Budget Proposed for the 2013-14 School Year	Contingency Budget for the 2013-14 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 112,202,888	\$ 114,828,088	\$ 112,749,229
Increase/Decrease for the 2013-14 School Year		\$ 2,625,200	\$ 546,341
Percentage Increase/Decrease in Proposed Budget		2.34%	0.49%
Change in the Consumer Price Index		2.10%	
Total Proposed School Year Tax Levy, Including Levy to Support Library Debt, if applicable	\$ 101,032,134	\$ 103,110,993	\$ 101,032,134
Total Permissible Exclusions			
Total Permissible Exclusions	\$ 2,951,532	\$ 4,457,366	
A. Proposed School Year Tax Levy, <u>Not</u> including Levy for Permissible Exclusions or Levy to Support Library Debt	\$ 98,080,602	\$ 98,653,627	
B. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions	\$ 98,153,529	\$ 100,508,790	
Difference: A - B (Positive Value Requires 60.0% Voter Approval)	\$ (72,927)	\$ (1,855,163)	
Administrative Component			
Administrative Component	\$ 9,900,752	\$ 9,818,150	\$ 9,646,434
Program Component			
Program Component	\$ 85,198,926	\$ 87,301,953	\$ 85,739,414
Capital Component			
Capital Component	\$ 17,103,210	\$ 17,707,985	\$ 17,363,381

*Statement of assumptions made in projecting a contingency budget for the 2013-14 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law:

The contingency budget would require \$2,078,859 in reductions from the proposed 2013-14 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 Budget Amount:

Description	Amount
N/A	N/A

	Budget Proposed for the 2013-14 School Year
Estimated Basic STAR Exemption Savings ¹	\$1,629

The annual budget vote for the fiscal year 2013-14 by the qualified voters of the Chappaqua Central School District, Westchester County, New York, will be held at the Horace Greeley High School in said district on Tuesday, May 21, 2013 between the hours of 7:00 am and 9:00 pm, prevailing time in the Horace Greeley High School, at which time the polls will be opened to vote by voting machine ballot or machine.

¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

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.