

CHAPPAQUA CENTRAL SCHOOL DISTRICT

2014-2015
ADOPTED BUDGET

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BOARD OF EDUCATION

President	Jeffrey Mester
Vice President	Karen Visser
Member	Alyson Kiesel
Member	Warren Messner
Member	Victoria Tipp

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.

April 2014

Dear Community Member,

Learning is an active, constructive and reflective process and 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 think deeply and to be self motivators. We continually build curriculum and instruction practices to ensure all students have opportunities for sustained project work. We will continue to foster collaboration and knowledge creation that requires making connections across disciplines to solve authentic, real-world problems as students acquire the three 21st-century learning competencies needed to be successful in life:

1. Cognitive skills: Having a broad and deep reservoir of content knowledge.
2. Intrapersonal skills: The ability of an individual to control one's self, one's behavior and one's emotions in order to function, work and be successful.
3. Interpersonal skills: The ability to listen, to work in small groups, and to collaborate with others, in order to be successful.

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.

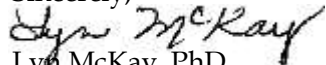
The proposed budget for the 2014-2015 school year is \$116,856,988, which represents a \$2,028,900, or 1.77% increase over the current budget. It is below the tax cap.

The 2014-15 proposed budget will:

- ✓ Strengthen the social/emotional/health supports for students at all levels.
- ✓ Align personnel based on the District's mission, the Board's strategic questions, and administrative operating standards.
- ✓ Introduce additional and different electives at Greeley such as robotics, Chinese, social studies, art, and research.
- ✓ Support 73 athletic teams and expand the program by adding 6 modified sports teams.
- ✓ Expand the academic summer camp program offerings.
- ✓ Adjust personnel to effectively manage enrollment at all schools.
- ✓ Fund security personnel at all schools.

We continue to have a good, strong program in place, and 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,



Lyn McKay, PhD
Superintendent of Schools

BUDGET PROCESS AND DEVELOPMENT 2014-2015

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. Superintendent's budget presented to Board of Education at the February budget work session.
February-April	Budget work sessions held.
April	Adoption of proposed budget by Board of Education. Adopted budget compiled and printed. Property tax report card available to public twenty-four days prior to vote.
May	Public notice published for public hearing. Public hearing to present proposed 2014-2015 budgets. Voting on the School Budget, School Board Members, Library Budget and Library Board Member, and any other propositions will be held on May 20, 2014 .

**TAX ANALYSIS 2014-2015
ESTIMATED
CHAPPAQUA CENTRAL SCHOOL DISTRICT**

SCHOOL DISTRICT BUDGET		\$ 116,856,988
Less: Revenues from Sources Other Than Local Property Taxes		\$ 9,657,763
Appropriation of Fund Balance		\$ 2,350,000
	Tax Levy	\$ 104,849,225
	<u>NEW CASTLE</u>	<u>MT. PLEASANT</u>
ASSESSED TAXABLE VALUATION	\$ 917,264,232	\$ 6,727,474
EQUALIZATION RATE	21.02%	1.60%
FULL TAXABLE VALUATION	\$ 4,363,768,944	\$ 420,467,125
PORTION OF TAX LEVY	91.2%	8.8%
TAX LEVY	\$ 95,634,451	\$ 9,214,774
<u>RATE PER \$1,000 (ESTIMATED)</u>		
School District Proposed 2014-2015 Budget	\$ 104.26	\$ 1,369.72
Compared to School District Actual 2013-2014	\$ 102.68	\$ 1,351.58
\$ Increase per \$1,000	\$ 1.58	\$ 18.14
% Increase (Estimated)	1.54%	1.34%

2014-15 PROPERTY TAX REPORT CARD

661004 - CHAPPAQUA CENTRAL SCHOOL DISTRICT Contact Person: John L. Chow Telephone Number: 914-238-7200 x1006	Approved Budget 2013-2014 (A)	Proposed Budget 2014-2015 (B)	Percent Change (C)
Total Proposed Spending	\$114,828,088	\$116,856,988	1.77%
Total Proposed School Year Tax Levy, Including Tax Levy to Support Library Debt ¹	\$103,110,993	\$104,849,225	1.69%
Permissible Exclusions to the School Tax Levy Limit	\$4,457,366	\$3,308,484	
Proposed School Year Tax Levy, Not Including Levy for Permissible Exclusions or Levy to Support Library Debt	\$98,653,627	\$101,540,741	
School Tax Levy Limit, Not Including Levy for Permissible Exclusions ²	\$100,508,790	\$101,823,913	
Difference (positive value requires 60.0% voter approval)	(\$1,855,163)	(\$283,172)	
Public School Enrollment	4010	3987	-0.57%
Consumer Price Index			1.46%

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

² For 2014-15, includes any carryover from 2013-14 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	\$11,298,349	\$10,500,000
Assigned Appropriated Fund Balance	\$4,235,696	\$4,000,000
Adjusted Unrestricted Fund Balance	\$4,593,120	\$4,650,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.99%	3.98%

FOUR-YEAR BUDGET ANALYSIS - REVENUES

	<u>APPROVED</u> 2011-12 <u>BUDGET</u>	<u>APPROVED</u> 2012-13 <u>BUDGET</u>	<u>APPROVED</u> 2013-14 <u>BUDGET</u>	<u>PROPOSED</u> 2014-15 <u>BUDGET</u>
SCHOOL DISTRICT BUDGET	<u>\$111,448,488</u>	<u>\$112,202,888</u>	<u>\$114,828,088</u>	<u>\$116,856,988</u>
<u>Proposed Revenue</u>				
Tax Levy	98,944,582	101,032,134	103,110,993	104,849,225
State Aid	6,344,215	6,199,063	7,000,404	7,608,572
Other Sources	<u>6,159,691</u>	<u>4,971,691</u>	<u>4,716,691</u>	<u>4,399,191</u>
TOTAL	<u>\$111,448,488</u>	<u>\$112,202,888</u>	<u>\$114,828,088</u>	<u>\$116,856,988</u>
<u>Percentage of Budget</u>				
Tax Levy	89%	90%	90%	90%
State Aid	6%	6%	6%	6%
Other Sources	<u>5%</u>	<u>4%</u>	<u>4%</u>	<u>4%</u>
TOTAL	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

2014-15 REVENUES SUMMARY - % OF BUDGET

<u>Revenues</u>	2014-15 Proposed Budget	% Budget
Real Property Taxes	104,849,225	89.72%
State Sources	7,608,572	6.51%
Appropriation of Fund Balance	2,350,000	2.01%
Tax Revenues	775,000	0.66%
Charges for Services	382,500	0.33%
Use of Money and Property	260,000	0.22%
Miscellaneous Revenues	631,691	0.54%
TOTAL	<u>\$ 116,856,988</u>	<u>100%</u>

GENERAL FUND REVENUES

	2012-13 APPROVED	2013-14 APPROVED	2014-15 PROPOSED	Approved vs. Proposed
<u>Real Property Taxes</u>				
Town of New Castle	92,194,155	93,971,859	95,634,451	
Town of Mt. Pleasant	8,837,979	9,139,134	9,214,774	
TOTAL	\$ 101,032,134	\$ 103,110,993	\$ 104,849,225	1.69%
<u>State Sources</u>				
State Aid	6,199,063	7,000,404	7,608,572	
TOTAL	\$ 6,199,063	\$ 7,000,404	\$ 7,608,572	8.69%
<u>Appropriation of Fund Balance</u>				
Unassigned	3,000,000	1,746,143	1,850,000	
Restricted:				
Capital Projects Fund	-	3,857	-	
Retirement Contributions Fund	-	1,000,000	500,000	
TOTAL	\$ 3,000,000	\$ 2,750,000	\$ 2,350,000	-14.55%
<u>Tax Revenues</u>				
Sales Tax	752,500	755,000	775,000	
TOTAL	\$ 752,500	\$ 755,000	\$ 775,000	2.65%

GENERAL FUND REVENUES

	2012-13 APPROVED	2013-14 APPROVED	2014-15 PROPOSED	Approved vs. Proposed
<u>Charges For Services</u>				
Continuing Education Tuition	260,000	260,000	265,000	
Summer Academic Program	-	-	27,500	
Borderline Property Tax	112,500	115,000	90,000	
TOTAL	\$ 372,500	\$ 375,000	\$ 382,500	2.00%
<u>Use of Money & Property</u>				
Interest & Earnings	200,000	150,000	125,000	
Rental of Real Property/Equipment	125,000	135,000	135,000	
TOTAL	\$ 325,000	\$ 285,000	\$ 260,000	-8.77%
<u>Miscellaneous Revenues</u>				
Refund of Prior Years' Expenditures	215,000	220,000	300,000	
Buildings & Grounds Usage - Town of New Castle	81,691	81,691	81,691	
Unclassified Revenue	225,000	250,000	250,000	
TOTAL	\$ 521,691	\$ 551,691	\$ 631,691	14.50%
TOTAL REVENUE	\$ 112,202,888	\$ 114,828,088	\$ 116,856,988	1.77%

2014-15 EXPENDITURES SUMMARY - % OF BUDGET

<u>Expenditures</u>	<u>2014-15 Proposed Budget</u>	<u>% Budget</u>
Instruction	64,356,353	55.07%
Employee Benefits	27,960,553	23.93%
General Support	12,157,084	10.40%
Transportation	6,548,770	5.60%
Debt Service	5,389,364	4.61%
Interfund Transfers	425,000	0.36%
Community Services	19,864	0.02%
TOTAL	<u>\$ 116,856,988</u>	<u>100.0%</u>

BUDGET SUMMARY

	2012-13 APPROVED	2013-14 APPROVED	2014-15 PROPOSED	Approved vs. Proposed
GENERAL SUPPORT				
Board of Education	55,751	57,555	43,939	
Central Administration	353,904	361,654	371,989	
Finance/Legal	1,299,268	1,324,471	1,348,422	
Staff	420,785	428,939	457,205	
Operations & Maintenance	7,944,378	7,816,158	8,342,029	
Special Items	1,550,000	1,591,000	1,593,500	
TOTAL	\$ 11,624,086	\$ 11,579,777	\$ 12,157,084	4.99%
INSTRUCTION				
Supervision	4,314,574	3,979,560	3,974,123	
Regular School	38,363,707	38,940,818	39,242,587	
Special Schools	260,000	260,000	265,042	
Special Education	12,739,823	12,224,585	12,052,389	
Instructional Media	2,766,587	2,827,322	2,911,710	
Pupil Services	4,087,557	4,155,228	4,310,246	
Pupil Activities	1,564,407	1,540,921	1,600,256	
TOTAL	\$ 64,096,655	\$ 63,928,434	\$ 64,356,353	0.67%
TRANSPORTATION				
TOTAL	\$ 6,279,522	\$ 6,403,831	\$ 6,548,770	2.26%
COMMUNITY SERVICES				
TOTAL	\$ 18,977	\$ 18,977	\$ 19,864	4.67%
UNDISTRIBUTED				
Employee Benefits	24,823,520	27,267,110	27,960,553	
Debt Service	5,100,128	5,249,959	5,389,364	
Interfund Transfers	260,000	380,000	425,000	
TOTAL	30,183,648	32,897,069	33,774,917	2.67%
GENERAL FUND APPROPRIATIONS				
	112,202,888	114,828,088	116,856,988	1.77%

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.

**2014-15 PROPOSED BUDGET
Component Analysis**

Description	Administrative	Program	Capital	Total
Board of Education	12,000			12,000
District Clerk	20,339			20,339
District Meeting	11,600			11,600
Chief School Administrator	371,989			371,989
Business Administration	956,922			956,922
Auditing	111,500			111,500
Legal Services	280,000			280,000
Personnel	396,626			396,626
Public Information	60,579			60,579
Operations & Maintenance			8,342,029	8,342,029
Unallocated Insurance	400,000			400,000
School Association Dues	22,500			22,500
Property Loss	-			-
Judgments and Claims			175,000	175,000
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	378,932			378,932
Supervision	3,595,191			3,595,191
Supervision - Special Schools				-
Research		18,000		18,000
Teaching - Regular School		39,112,587		39,112,587
Teaching - Student w/Disabilities		12,052,389		12,052,389
BOCES Occupational Education		112,000		112,000
Teaching - Special Schools		265,042		265,042
Services for Pupils w/Special Needs				
School Library/Audio-Visual		1,306,320		1,306,320

**2014-15 PROPOSED BUDGET
Component Analysis**

Description	Administrative	Program	Capital	Total
Computer-Assisted Instruction		1,605,390		1,605,390
Attendance		43,167		43,167
Guidance		2,291,531		2,291,531
Health Services		715,924		715,924
Social Services		1,259,624		1,259,624
Co-Curricular Activities		388,949		388,949
Interscholastic Activities		1,211,307		1,211,307
Transportation		6,548,770		6,548,770
Census		19,864		19,864
Employee Benefits	2,236,844	20,131,598	5,592,111	27,960,553
Interfund Transfer - Special Aid		175,000		175,000
Interfund Transfer - Capital			250,000	250,000
Debt Service			5,389,364	5,389,364
Total Proposed Budget	\$ 9,751,022	\$ 87,257,462	\$ 19,848,504	\$ 116,856,988

8.3% 74.7% 17.0% 100%

$$\frac{\text{Administrative}}{\text{Administrative} + \text{Program}} = \frac{\$ 9,751,022}{\$ 97,008,484} = 10.1\%$$

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2014-2015 BUDGET INFORMATION**

2012-13		2013-14		2014-15	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

GENERAL SUPPORT

Board of Education

Contractual	1010	400	36	15,000	9,245	15,000	15,000	10,000		
Travel/Conferences	1010	415	36	1,000	-	500	500	500		
Supplies	1010	450	36	1,500	20	1,500	1,500	1,500		
TOTAL	1010			\$ 17,500	\$ 9,266	\$ 17,000	\$ 17,000	\$ 12,000	\$ (5,000)	-29.41%

District Clerk

Salaries	1040	160	36	27,751	25,862	28,278	28,657	18,839		
Contractual	1040	400	36	2,000	64	1,000	1,000	1,000		
Supplies	1040	450	36	500	144	500	500	500		
TOTAL	1040			\$ 30,251	\$ 26,070	\$ 29,778	\$ 30,157	\$ 20,339	\$ (9,439)	-31.70%

District Meeting

Salaries	1060	160	36	-	8,610	7,777	7,777	8,600		
Contractual	1060	400	36	8,000	2,767	3,000	3,000	3,000		
TOTAL	1060			\$ 8,000	\$ 11,377	\$ 10,777	\$ 10,777	\$ 11,600	\$ 823	7.64%

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 2015, as required by law.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2014-2015 BUDGET INFORMATION**

2012-13		2013-14		2014-15	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	250,000	250,000	256,250	256,250		
Non-Instructional Salary	1240	160	36	88,904	88,904	88,904	92,989	92,989		
Salary Other	1240	161	36	2,500	3,159	2,500	2,500	2,500		
Contractual	1240	400	36	8,000	2,060	6,000	6,000	6,000		
Travel/Conferences	1240	415	36	6,000	112	6,000	6,000	6,000		
Auto Allowance	1240	415	36 A	6,000	6,000	6,000	6,000	6,000		
Supplies	1240	450	36	2,500	1,473	2,250	2,250	2,250		
TOTAL	1240			\$ 353,904	\$ 351,708	\$ 361,654	\$ 371,989	\$ 371,989	\$ 10,335	2.86%

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
2014-2015 BUDGET INFORMATION**

2012-13		2013-14		2014-15	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	214,559	216,559	220,530	220,530	224,162		
Non-Instructional Salaries	1310	160	30	506,109	510,567	511,791	516,979	522,660		
Salary Other	1310	161	30	20,000	40,677	20,000	20,000	20,000		
Contractual	1310	400	30	35,000	79,256	37,500	37,500	40,000		
Gifts/Donations - CSF	1310	400	30	255	-	25,000	-	200,000		
Postage	1310	410	30	5,000	2,119	5,250	5,250	4,000		
Memberships	1310	412	30	1,500	1,301	1,350	1,350	1,350		
Advertising	1310	413	30	2,500	1,266	2,000	2,000	2,000		
Travel/Conferences	1310	415	30	3,000	2,952	2,250	2,250	2,250		
Reproduction Services	1310	448	30	31,000	30,379	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	24,000	21,192	24,000	24,000	22,000		
BOCES	1310	490	30	80,000	75,562	78,000	78,000	78,000		
TOTAL	1310			\$ 932,168	\$ 1,016,231	\$ 943,171	\$ 1,148,359	\$ 956,922	\$ 13,751	1.46%

Auditing

Internal Auditor	1320	400	30	25,000	22,765	25,000	25,000	25,000		
Claims Auditor - Contractual	1320	401	30	22,500	17,753	22,500	22,500	22,500		
External Auditor	1320	403	30	62,100	56,900	63,800	63,800	64,000		
TOTAL	1320			\$ 109,600	\$ 97,418	\$ 111,300	\$ 111,300	\$ 111,500	\$ 200	0.18%

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
2014-2015 BUDGET INFORMATION**

2012-13		2013-14		2014-15	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes			2012-13		2013-14		2014-15	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	205,000	217,090	215,000	215,000	220,000		
Financial Services	1420	405 36	55,000	66,112	55,000	55,000	60,000		
	TOTAL	1420	\$ 260,000	\$ 283,203	\$ 270,000	\$ 270,000	\$ 280,000	\$ 10,000	3.70%

<u>Human Resources & Leadership Development</u>									
Instructional Salary - Assistant Superintendent	1430	150 31	206,500	206,500	210,266	210,266	213,689		
Non-Instructional Salaries	1430	160 31	107,905	110,572	107,905	112,807	112,807		
Salary Other	1430	161 31	2,130	-	2,130	2,130	2,130		
Contractual	1430	400 31	15,000	7,319	15,000	15,000	15,000		
Leadership Development	1430	401 31	-	-	-	-	20,000		
Postage	1430	410 31	1,500	376	1,500	1,500	1,500		
Supplies	1430	450 31	1,500	895	1,500	1,500	1,500		
BOCES	1430	490 31	30,000	45,438	30,000	30,000	30,000		
	TOTAL	1430	\$ 364,535	\$ 371,100	\$ 368,301	\$ 373,203	\$ 396,626	\$ 28,325	7.69%

<u>Public Information</u>									
Salaries	1480	160 36	28,750	45,138	45,138	49,224	50,079		
Contractual	1480	160 36	200	-	-	-	-		
Postage	1480	410 36	1,800	-	-	-	-		
Printing/Reproduction	1480	448 36	10,000	10,238	5,000	5,000	5,000		
Supplies	1480	450 36	500	-	500	500	500		
BOCES	1480	490 36	15,000	20,000	10,000	10,000	5,000		
	TOTAL	1480	\$ 56,250	\$ 75,376	\$ 60,638	\$ 64,724	\$ 60,579	\$ (59)	-0.10%

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
2014-2015 BUDGET INFORMATION**

2012-13		2013-14		2014-15	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	287,337	290,368	296,501	295,270	300,278		
Salaries - RB	1620	160	12	265,716	243,258	227,422	277,952	282,664		
Salaries - WO	1620	160	13	281,905	284,968	291,102	289,772	294,686		
Salaries - Bell	1620	160	21	462,787	466,655	473,417	475,281	483,315		
Salaries - SB	1620	160	22	472,834	475,344	481,324	502,773	511,261		
Salaries - HG	1620	160	26	851,490	858,136	871,877	791,509	791,476		
Salaries - Clerical/Mail Courier/Cleaner	1620	160	34	110,055	113,877	113,014	112,716	114,847		
Salaries - Director	1620	160	34 D	143,484	143,484	148,247	148,247	150,650		
Overtime	1620	161	34	275,000	243,121	290,000	290,000	290,000		
Overtime - Facilities Use	1620	161	36	-	70,215	-	80,000	-		
Summer Help	1620	162	34	26,250	-	26,250	26,250	26,250		
Substitutes	1620	164	34	89,250	112,779	55,000	70,000	70,000		
Comp/Vacation Reimbursement	1620	165	34	36,750	30,335	36,750	36,750	36,750		
Snow Removal	1620	167	34	25,000	36,612	25,000	25,000	25,000		
Equipment	1620	200	34	180,000	184,899	180,000	180,000	180,000		
Contractual	1620	400	34	-	33,290	-	-	50,000		
Shoe Reimbursement	1620	403	34	4,950	2,218	4,000	4,000	4,000		
Uniforms	1620	404	34	20,000	8,334	20,000	20,000	20,000		
Travel	1620	415	34	2,000	195	2,000	2,000	2,000		
Heating Fuel	1620	421	34	500,000	847,080	500,000	550,000	600,000		
LP/Natural Gas	1620	422	34	240,000	75,385	185,000	185,000	185,000		
Cartage	1620	423	34	110,000	89,981	110,000	110,000	110,000		
Extermination Services	1620	424	34	8,000	-	8,000	8,000	8,000		
Electricity	1620	425	34	595,000	715,059	502,500	545,000	625,000		
Water	1620	426	34	160,000	104,135	160,000	160,000	160,000		
Telephone Service & Repair	1620	427	34	170,500	82,053	170,500	170,500	140,000		
Equipment Rental	1620	435	34	5,000	-	5,000	5,000	5,000		
Security System	1620	447	34	165,000	168,600	175,000	180,000	185,000		
Security Guards	1620	448	36	-	-	-	110,000	180,000		
Technical Services	1620	449	34	5,000	-	5,000	5,000	5,000		
Supplies - D/W	1620	450	34	315,000	360,353	315,000	315,000	325,000		
Supplies - Maintenance	1620	451	34	55,000	48,541	55,000	55,000	60,000		
Supplies - Grounds	1620	452	34	40,000	41,724	40,000	40,000	60,000		
BOCES Telephone	1620	490	34	50,000	54,323	50,000	50,000	50,000		
TOTAL		1620		\$ 5,953,308	\$ 6,185,320	\$ 5,822,904	\$ 6,116,020	\$ 6,331,177	\$ 508,273	8.73%

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2014-2015 BUDGET INFORMATION**

2012-13		2013-14		2014-15	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	424,715	392,212	412,754	411,372	418,352		
Salaries - Extra Staff	1621	161	34	40,000	-	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	534,590	185,000	185,000	150,000		
Contractual - Capital	1621	400	34 CAP	-	180,285	-	150,000	-		
Service Contracts	1621	401	34	480,000	497,893	480,000	480,000	500,000		
Storm Water Management Program	1621	403	34	7,500	-	7,500	7,500	7,500		
Landscaping	1621	429	34	10,000	-	10,000	10,000	10,000		
Snow Removal - Salt/Sand	1621	430	34	5,000	3,935	5,000	5,000	5,000		
Building Repair	1621	436	34	180,000	168,570	180,000	180,000	190,000		
Plant Repair	1621	437	34	30,000	22,994	30,000	30,000	30,000		
Equipment Repair	1621	438	34	18,000	14,958	18,000	18,000	15,000		
Field Maintenance	1621	440	34	200,000	166,192	200,000	200,000	200,000		
TOTAL	1621			\$ 1,610,215	\$ 2,011,628	\$ 1,598,254	\$ 1,746,872	\$ 1,595,852	\$ (2,402)	-0.15%

Five Year Capital Maintenance Plan

Blacktop Paving/Sealing	1621	400	34 5YP	75,000	184,424	75,000	75,000	75,000		
Heating System Maintenance	1621	401	34 5YP	60,000	76,537	60,000	60,000	60,000		
O&M Capital & Maintenance D/W	1621	402	34 5YP	200,855	498,228	200,000	200,000	200,000		
Tree Maintenance	1621	429	34 5YP	15,000	15,000	20,000	20,000	20,000		
Field Maintenance - Special Projects	1621	440	34 5YP	25,000	23,799	20,000	20,000	20,000		
Safety/Security/Lighting	1621	447	34 5YP	5,000	19,595	20,000	20,000	40,000		
TOTAL	1621		5YP	\$ 380,855	\$ 817,583	\$ 395,000	\$ 395,000	\$ 415,000	\$ 20,000	5.06%

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
2014-2015 BUDGET INFORMATION**

2012-13		2013-14		2014-15	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Special Items			Budget Codes			2012-13		2013-14		2014-15	Approved vs. Proposed Variance \$	Variance %
			Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget					
Unallocated Insurance	1910	414 36	400,000	373,181	400,000	400,000	400,000	400,000				
School Association Dues	1920	400 36	25,000	19,591	25,000	25,000	25,000	22,500				
Judgments/Claims	1930	400 36	160,000	239,140	170,000	170,000	170,000	175,000				
Assessments	1950	400 36	70,000	65,674	68,000	68,000	68,000	68,000				
Refund on Real Property Taxes	1964	400 36	100,000	958,189	100,000	100,000	100,000	100,000				
BOCES Admin Services	1981	490 36	740,000	753,140	760,000	760,000	760,000	760,000				
BOCES Capital Services	1981	491 36	70,000	56,541	68,000	68,000	68,000	68,000				
TOTAL	1900		\$ 1,565,000	\$ 2,465,456	\$ 1,591,000	\$ 1,591,000	\$ 1,593,500	\$ 2,500		0.16%		

EXPLANATORY NOTES: SPECIAL ITEMS

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

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

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

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

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

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
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2012-13		2013-14		2014-15	Approved vs. Proposed Variance \$	Variance %
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Budget Codes

INSTRUCTION

Curriculum Development

Instructional Salary - Assistant Superintendent	2010	150	32	195,505	195,505	199,118	199,118	202,386		
Non-Instructional Salaries	2010	160	32	123,860	126,611	126,530	127,478	130,146		
Non-Instructional Salaries Other	2010	161	32	-	24,450	-	25,000	-		
Equipment	2010	200	32	3,500	2,501	3,500	3,500	3,500		
Contractual	2010	400	32	30,000	54,103	30,000	30,000	30,000		
Postage	2010	410	32	500	252	500	500	500		
Travel/Conferences	2010	415	32	2,400	413	2,400	2,400	2,400		
Reproduction	2010	448	32	4,000	374	4,000	4,000	4,000		
Supplies	2010	450	32	6,000	6,225	6,000	6,000	6,000		
TOTAL	2010			\$ 365,765	\$ 410,434	\$ 372,048	\$ 397,996	\$ 378,932	\$ 6,884	1.85%

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
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Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Supervision - Regular

Principals Salaries - DG	2020	150	11	344,199	344,199	350,570	332,808	340,272
Principals Salaries - RB	2020	150	12	305,672	298,717	305,314	305,314	310,310
Principals Salaries - WO	2020	150	13	308,691	311,876	325,813	309,759	324,636
Principals Salaries - Bell	2020	150	21	351,391	351,391	358,876	358,876	364,657
Principals Salaries - SB	2020	150	22	326,930	326,930	334,735	327,257	337,121
Principals Salaries - HG	2020	150	26	679,939	646,920	658,345	668,541	681,519
Non-Instr Salaries - DG	2020	160	11	131,179	131,561	132,514	132,514	133,848
Non-Instr Salaries - RB	2020	160	12	104,421	105,591	108,048	105,822	100,422
Non-Instr Salaries - WO	2020	160	13	98,125	98,125	100,685	100,685	103,243
Non-Instr Salaries - Bell	2020	160	21	237,756	237,756	243,306	243,306	248,855
Non-Instr Salaries - SB	2020	160	22	229,985	229,985	235,534	235,534	241,080
Non-Instr Salaries - HG	2020	160	26	384,847	383,120	386,938	353,732	343,729
Non-Instr Salaries - Other DG	2020	161	11	1,102	49	1,102	1,102	1,102
Non-Instr Salaries - Other RB	2020	161	12	1,102	787	1,102	1,102	1,102
Non-Instr Salaries - Other WO	2020	161	13	1,102	178	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	-	1,102	1,102	1,102
Non-Instr Salaries - Other HG	2020	161	26	1,102	5,863	1,102	1,102	1,102
Equipment WO	2020	200	13	1,000	564	1,000	1,000	1,000
Equipment PE	2020	200	33	3,000	-	3,000	3,000	3,000
Contractual DG	2020	400	11	500	16,023	400	400	400
Contractual RB	2020	400	12	500	34,096	500	500	500
Contractual WO	2020	400	13	1,000	2,052	800	800	600
Contractual Bell	2020	400	21	15,935	106,748	15,521	15,521	15,444
Contractual SB	2020	400	22	2,000	1,787	2,000	2,000	2,500
Contractual PE	2020	400	33	2,000	635	2,000	2,000	2,000
School Directories DG	2020	401	11	1,750	1,473	1,700	1,700	1,700
School Directories RB	2020	401	12	2,000	1,533	1,900	1,500	1,500
School Directories WO	2020	401	13	1,600	1,491	600	600	600
School Directories Bell	2020	401	21	2,200	1,066	1,786	1,786	1,709
School Directories SB	2020	401	22	950	857	950	950	900
School Directories HG	2020	401	26	3,000	4,043	4,000	4,000	3,000
Memberships DG	2020	412	11	350	219	300	300	300
Memberships RB	2020	412	12	250	-	500	250	250
Memberships WO	2020	412	13	300	89	300	300	200
Memberships Bell	2020	412	21	635	508	400	400	323
Memberships SB	2020	412	22	200	208	200	200	200
Memberships HG	2020	412	26	1,000	1,000	1,000	1,000	1,000

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
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2012-13		2013-14		2014-15	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Travel/Conferences DG	2020	415	11	1,000	479	1,000	1,000	750		
Travel/Conferences RB	2020	415	12	1,245	796	1,200	1,200	1,200		
Travel/Conferences WO	2020	415	13	1,000	489	1,000	1,000	800		
Travel/Conferences Bell	2020	415	21	1,343	1,075	929	900	852		
Travel/Conferences SB	2020	415	22	200	200	200	200	400		
Travel/Conferences HG	2020	415	26	2,000	1,950	1,000	1,000	1,000		
Travel/Conferences PE	2020	415	33	500	359	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	79	200	200	350		
Supplies DG	2020	450	11	600	443	350	350	400		
Supplies WO	2020	450	13	1,000	791	800	800	600		
Supplies Bell	2020	450	21	2,500	3,976	1,086	1,086	1,009		
Supplies SB	2020	450	22	-	-	-	-	800		
Supplies HG	2020	450	26	2,000	2,187	2,000	2,000	2,000		
Supplies PE	2020	450	33	1,500	1,424	1,500	1,500	1,500		
TOTAL	2020			\$ 3,574,605	\$ 3,671,287	\$ 3,607,512	\$ 3,540,303	\$ 3,595,191	\$ (12,321)	-0.34%

Research, Planning & Evaluation

Research	2060	416	32	10,000	8,500	10,000	10,000	10,000		
Testing	2060	417	32	8,000	2,274	8,000	8,000	8,000		
TOTAL	2060			\$ 18,000	\$ 10,774	\$ 18,000	\$ 18,000	\$ 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
2014-2015 BUDGET INFORMATION**

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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	-	200,000
Instr Salaries - F/T KDG	2110	120	11	220	614,849	614,316	627,207	627,267	637,107
Instr Salaries - S/W	2110	120	11	222	2,313,734	2,130,313	2,227,095	2,218,003	2,309,528
Instr Salaries - Art	2110	120	11	230	137,030	137,030	138,980	91,300	92,598
Instr Salaries - Phys Ed	2110	120	11	235	203,339	203,166	209,898	218,742	222,978
Instr Salaries - Instr Music	2110	120	11	236	43,902	39,059	22,965	-	-
Instr Salaries - Vocal Music	2110	120	11	238	140,479	140,479	142,429	142,441	144,409
Instr Salaries - F/T KRB	2110	120	12	220	606,718	608,022	619,165	627,230	637,070
Instr Salaries - S/W	2110	120	12	222	2,320,388	2,249,332	2,306,013	2,297,738	2,347,798
Instr Salaries - Art	2110	120	12	230	134,340	134,306	137,660	92,240	93,559
Instr Salaries - Phys Ed	2110	120	12	235	151,651	151,651	153,991	266,577	270,907
Instr Salaries - Instr Music	2110	120	12	236	43,902	39,053	22,965	-	-
Instr Salaries - Vocal Music	2110	120	12	238	137,030	137,030	138,980	138,992	140,960
Instr Salaries - F/T KWO	2110	120	13	220	445,624	455,256	374,552	383,101	390,973
Instr Salaries - S/W	2110	120	13	222	2,288,477	2,222,578	2,126,868	2,244,814	2,116,122
Instr Salaries - Art	2110	120	13	230	109,187	113,513	117,427	93,125	94,443
Instr Salaries - Phys Ed	2110	120	13	235	125,500	146,327	209,478	164,984	168,526
Instr Salaries - Instr Music	2110	120	13	236	43,902	39,053	22,965	-	-
Instr Salaries - Vocal Music	2110	120	13	238	133,580	133,580	135,530	135,542	137,510
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	464	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	2,001	2,400	2,400	2,400
Instr Salaries - 5th Grade	2110	130	21	223	594,552	587,174	601,569	475,867	483,739
Instr Salaries - 6th Grade	2110	130	21	224	1,022,966	1,029,828	1,056,824	1,066,916	997,807
Instr Salaries - English	2110	130	21	225	478,334	479,892	490,108	493,324	501,196
Instr Salaries - Language	2110	130	21	226	681,918	681,185	695,675	667,257	678,277
Instr Salaries - Math	2110	130	21	227	197,826	166,745	204,332	172,209	208,292
Instr Salaries - Science	2110	130	21	228	397,365	408,252	421,891	425,559	434,645
Instr Salaries - Social Studies	2110	130	21	229	571,037	569,963	586,299	586,359	596,199
Instr Salaries - Art	2110	130	21	230	205,721	204,961	212,417	212,441	216,377
Instr Salaries - Reading	2110	130	21	233	47,352	47,338	48,691	48,696	49,483
Instr Salaries - Phys Ed	2110	130	21	235	337,740	345,160	357,322	358,036	363,940
Instr Salaries - Instr Music	2110	130	21	236	304,253	284,231	271,446	305,922	275,406
Instr Salaries - Vocal Music	2110	130	21	238	118,381	118,346	121,727	121,739	123,707
Instr Salaries - Health Education	2110	130	21	244	102,809	102,003	104,759	104,471	106,739
Instr Salaries - Home & Careers	2110	130	21	248	104,586	104,552	107,933	107,945	109,913

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2012-13		2013-14		2014-15	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 %
Instr Salaries - Technology	2110	130	21	249	155,265	165,832	170,343	170,358	134,062		
Instr Salaries - 5th Grade	2110	130	22	223	829,881	702,026	771,770	764,942	776,750		
Instr Salaries - 6th Grade	2110	130	22	224	813,146	728,097	746,805	841,298	855,074		
Instr Salaries - English	2110	130	22	225	487,415	504,400	543,301	543,355	552,211		
Instr Salaries - Language	2110	130	22	226	674,082	667,210	691,974	599,765	569,396		
Instr Salaries - Math	2110	130	22	227	366,101	409,168	419,182	419,224	426,112		
Instr Salaries - Science	2110	130	22	228	352,863	396,322	404,458	408,810	415,698		
Instr Salaries - Social Studies	2110	130	22	229	373,287	417,421	426,479	427,122	434,010		
Instr Salaries - Art	2110	130	22	230	240,208	180,104	185,175	183,904	186,857		
Instr Salaries - Reading	2110	130	22	233	42,445	-	-	-	-		
Instr Salaries - Phys Ed	2110	130	22	235	400,580	292,688	298,969	303,466	270,535		
Instr Salaries - Inst. Music	2110	130	22	236	301,368	381,326	375,540	413,476	384,928		
Instr Salaries - Health Education	2110	130	22	244	107,311	111,400	114,827	114,839	116,807		
Instr Salaries - Home & Careers	2110	130	22	248	128,733	128,076	132,082	132,094	134,062		
Instr Salaries - Technology	2110	130	22	249	151,810	162,377	166,888	166,904	130,607		
Instr Salaries - English	2110	130	26	225	1,640,141	1,598,598	1,687,367	1,634,713	1,711,523		
Instr Salaries - Language	2110	130	26	226	1,543,000	1,593,564	1,504,290	1,416,595	1,574,521		
Instr Salaries - Math	2110	130	26	227	1,444,727	1,444,930	1,486,100	1,501,467	1,543,019		
Instr Salaries - Science	2110	130	26	228	2,068,962	1,998,989	2,112,848	2,075,280	2,174,582		
Instr Salaries - Social Studies	2110	130	26	229	1,416,283	1,420,572	1,453,118	1,393,993	1,459,891		
Instr Salaries - Fine/Pract Arts	2110	130	26	230	705,876	758,029	694,907	813,701	826,493		
Instr Salaries - Phys Ed	2110	130	26	235	695,665	640,712	675,178	594,349	604,483		
Instr Salaries - Perf Arts/Music	2110	130	26	238	414,407	414,407	420,257	420,305	426,227		
Instr Salary - Theatre Arts	2110	130	26	239	110,694	110,660	114,014	114,026	115,994		
Instr Salary - Resource Model	2110	130	26	242	128,733	128,698	132,082	132,094	134,062		
Instr Salaries - Health Education	2110	130	26	244	167,195	164,256	169,535	169,549	171,911		
Instr Salaries - Business Ed	2110	130	26	247	71,028	71,007	73,036	73,043	98,965		
Instr Salary - Home Economics	2110	130	26	248	140,479	140,479	142,429	142,441	-		
Instr Salary - Life School	2110	130	26	261	464,101	463,276	475,194	475,236	483,099		
Instr Salaries - Staff Developers	2110	130	32		254,458	255,376	260,707	260,731	264,667		
Instr Salary - Student Life Coordinator	2110	130	36		-	-	-	-	85,000		
Instr Salary - Reading & Assessment	2110	130	36	252	96,296	96,296	99,573	99,585	101,553		
Instr Salaries - Technology	2110	130	39		88,555	96,179	91,211	91,221	115,994		
Instr Salary - HG Academic Support	2110	131	26	251	39,417	39,417	39,417	40,367	41,317		
Instr Salary - TARP	2110	131	32		-	-	-	15,000	15,000		
Instr Salary - Co-Facilitators	2110	132	26		-	-	-	25,000	25,000		
Instr Salary - Innovation Fellows	2110	133	32		-	-	-	15,000	15,000		
Mentoring - Orientation	2110	134	32	251	13,700	11,470	13,700	13,700	13,700		
Educational Advance	2110	135	36	251	150,000	20,201	150,000	150,000	150,000		
Curriculum Studies	2110	136	32	251	260,124	203,458	260,124	260,124	218,124		

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E/S/L Program	2110	138	32	251	389,650	394,023	403,407	402,956	414,370		
Sick Leave Substitute Long Term	2110	139	36		300,000	207,638	300,000	300,000	300,000		
Sick/Compensated Absences	2110	139	36	251	-	46,086	-	50,000	-		
Special Stipend D/W	2110	139	36	S	8,000	6,500	8,000	8,000	8,000		
Separation Cost	2110	140	36		22,625	18,851	-	25,000	31,419		
Summer Academic Program	2110	141	36		-	-	50,000	35,100	50,000		
Substitutes DG	2110	149	11	252	80,000	54,250	80,000	80,000	80,000		
Substitutes RB	2110	149	12	252	80,000	65,955	80,000	80,000	80,000		
Substitutes WO	2110	149	13	252	80,000	57,225	80,000	80,000	80,000		
Substitutes Bell	2110	149	21	252	75,000	77,605	75,000	75,000	75,000		
Substitutes SB	2110	149	22	252	75,000	96,860	75,000	75,000	75,000		
Substitutes HG	2110	149	26	252	95,000	89,580	95,000	95,000	95,000		
Compensatory Education/Salaries	2110	150	36		1,455,237	1,292,957	1,471,472	1,318,135	1,495,142		
Compensatory Education/TAssts	2110	151	36		131,731	129,544	133,031	91,968	99,134		
Grade Level Chairperson - DG	2110	152	11		19,607	19,607	19,803	19,803	20,097		
Grade Level Chairperson - RB	2110	152	12		19,607	19,607	19,803	19,803	20,097		
Grade Level Chairperson - WO	2110	152	13		19,607	19,607	19,803	19,803	20,097		
Department Chairperson - Bell	2110	152	21		50,882	50,882	51,390	51,390	52,157		
Department Chairperson - SB	2110	152	22		50,882	50,882	54,765	48,009	55,572		
Department Chairperson - HG	2110	152	26		80,993	80,993	81,807	81,807	98,098		
Department Chairperson - D/W	2110	152	36		22,408	22,408	22,632	22,632	22,968		
Teacher Aides DG	2110	166	11	252	211,815	208,932	195,267	202,491	202,491		
Teacher Aides RB	2110	166	12	252	200,514	177,712	183,631	163,537	186,487		
Teacher Aides WO	2110	166	13	252	215,500	209,294	196,109	214,134	214,134		
Teacher Aides Bell	2110	166	21	252	-	19,123	21,544	21,544	21,544		
Teacher Aides SB	2110	166	22	252	-	17,361	21,544	21,544	21,544		
Teacher Aides HG	2110	166	26	252	34,470	28,561	34,470	34,470	25,852		
Computer Aides Technology	2110	166	39		216,629	224,716	221,097	221,097	225,565		
Equipment - S/W DG	2110	200	11	260	1,700	801	1,500	1,500	3,000		
Equipment - S/W RB	2110	200	12	222	-	-	1,800	1,800	4,392		
Equipment - S/W WO	2110	200	13	222	3,195	1,225	2,500	2,500	6,000		
Equipment - Instr Music	2110	200	13	236	450	-	350	350	300		
Equipment - Physical Education	2110	200	21	235	3,500	3,067	3,086	3,086	3,009		
Equipment - S/W Bell	2110	200	21	260	7,000	7,000	6,000	6,000	5,923		
Equipment - Physical Education	2110	200	22	235	2,000	-	2,000	2,000	1,500		
Equipment - S/W SB	2110	200	22	260	5,000	5,000	7,019	7,000	7,000		
Equipment - Science	2110	200	26	228	7,000	-	7,000	7,000	7,000		
Equipment - Art	2110	200	26	230	7,500	6,264	7,500	7,500	7,500		
Equipment - Music	2110	200	26	236	8,000	1,220	8,000	8,000	8,000		
Equipment - S/W HG	2110	200	26	260	45,000	9,513	75,000	75,000	50,000		

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Equipment - Life School	2110	200	26	261	1,200	2,731	1,200	1,200	1,200		
Equipment - D/W	2110	200	36	236	40,000	39,883	53,500	53,500	50,000		
Contractual/CORE DG	2110	400	11	222	-	27,990	-	-	-		
Gifts/Donations DG	2110	400	11	255	-	5,938	-	6,000	-		
Contractual/CORE RB	2110	400	12	222	-	1,888	-	-	-		
Gifts/Donations RB	2110	400	12	255	-	1,662	-	1,500	-		
Contractual/CORE WO	2110	400	13	222	1,500	1,033	1,000	1,000	1,000		
Gifts/Donations WO	2110	400	13	255	-	9,385	-	5,000	-		
Contractual S/W WO	2110	400	13	260	1,500	32,221	1,000	1,000	700		
Gifts/Donations Bell	2110	400	21	255	-	3,227	-	-	-		
Gifts/Donations SB	2110	400	22	255	-	6,826	-	-	-		
Contractual - S/W SB	2110	400	22	260	-	72,195	-	-	-		
Contractual - Performing Arts (Accompanist)	2110	400	26	238	3,000	2,411	3,000	3,000	3,000		
Gifts/Donations HG	2110	400	26	255	-	13,163	-	10,000	-		
Contractual/HG Graduation	2110	400	26	260	38,000	39,109	39,868	39,868	39,868		
Contractual - S/W HG	2110	401	26	260	3,000	111,203	3,000	3,000	3,000		
Contractual Curriculum Studies	2110	400	32	251	100,000	158,832	100,000	100,000	100,000		
Contractual D/W	2110	400	36		-	-	-	-	10,000		
Contractual/Sub Finder	2110	401	36		34,000	30,894	34,000	34,000	34,000		
Contractual/Project Adventure	2110	402	36		-	-	-	-	3,500		
Postage DG	2110	410	11	260	3,350	1,604	3,200	3,200	2,500		
Postage RB	2110	410	12	260	3,300	3,000	3,300	2,500	2,000		
Postage WO	2110	410	13	260	2,000	648	1,500	1,500	1,000		
Postage Bell	2110	410	21	260	5,020	23	3,000	3,000	2,923		
Postage SB	2110	410	22	260	5,000	4,494	5,000	4,500	4,500		
Postage HG	2110	410	26	260	22,000	16,540	20,000	20,000	12,000		
Travel/Conferences DG	2110	415	11	222	1,000	66	800	800	750		
Travel/Conferences RB	2110	415	12	222	900	447	700	700	700		
Travel/Conferences WO	2110	415	13	222	1,000	998	800	800	1,000		
Travel/Conferences Bell	2110	415	21	260	2,288	495	1,875	1,875	1,798		
Travel/Conferences SB	2110	415	22	260	3,000	2,533	3,000	3,000	4,000		
Travel/Conferences HG	2110	415	26	260	8,000	9,559	8,000	8,000	6,000		
Elementary Science Program	2110	431	32	251	4,500	2,942	4,500	4,500	4,500		
Equipment Repair/CORE DG	2110	434	11	222	600	600	600	600	700		
Equipment Repair/Instr Music DG	2110	434	11	236	200	200	180	180	180		
Equipment Repair/CORE RB	2110	434	12	222	200	200	300	300	300		
Equipment Repair - Instr Music	2110	434	12	236	-	-	-	1,800	500		
Equipment Repair/CORE WO	2110	434	13	222	400	-	300	300	300		
Equipment Repair/Instr Music WO	2110	434	13	236	350	-	350	350	350		
Equipment Repair - S/W Bell	2110	434	21	260	5,030	3,587	5,030	5,030	4,953		

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Equipment Repair - S/W SB	2110	434	22	260	7,000	6,820	7,000	7,000	7,000		
Equipment Repair - Science	2110	434	26	228	500	-	500	500	500		
Equipment Repair - Instr Music	2110	434	26	236	7,000	8,034	7,000	7,000	7,000		
Equipment Repair - S/W	2110	434	26	260	5,000	2,811	5,000	5,000	3,000		
Home/Hospital Tutoring	2110	441	32	251	15,000	19,480	15,000	15,000	15,000		
Professional Improvement	2110	443	32	251	2,000	1,991	2,000	2,000	2,000		
Gifted Program	2110	444	32	251	9,000	101	9,000	9,000	9,000		
Reproduction Services DG	2110	448	11	260	20,500	18,647	20,000	20,000	20,000		
Reproduction Services RB	2110	448	12	260	29,000	24,758	28,000	28,000	28,000		
Reproduction Services WO	2110	448	13	260	22,000	22,312	21,000	21,000	21,000		
Reproduction Services Bell	2110	448	21	260	36,434	36,557	36,020	36,020	35,943		
Reproduction Services SB	2110	448	22	260	32,500	37,537	32,500	32,500	36,000		
Reproduction Services HG	2110	448	26	260	56,000	52,859	56,000	56,000	56,000		
Supplies - DG S/W	2110	450	11	222	29,995	27,923	26,300	26,300	29,501		
Supplies - DG Art	2110	450	11	230	6,500	6,336	5,800	5,800	5,000		
Supplies - DG Physical Education	2110	450	11	235	2,000	1,216	1,800	1,800	1,750		
Supplies - DG Instr Music	2110	450	11	236	800	564	800	800	700		
Supplies - DG Vocal Music	2110	450	11	238	700	699	700	700	600		
Supplies - DG Learning Resources	2110	450	11	242	2,500	2,422	2,000	2,000	1,800		
Supplies - RB S/W	2110	450	12	222	30,000	32,552	30,000	30,000	30,000		
Supplies - RB Art	2110	450	12	230	5,000	3,511	5,000	3,500	4,500		
Supplies - RB Instructional Music	2110	450	12	236	500	197	500	500	500		
Supplies - RB Vocal Music	2110	450	12	238	650	616	650	650	650		
Supplies - RB Learning Resources	2110	450	12	242	2,000	1,641	2,000	2,000	2,000		
Supplies - RB Computer Lab	2110	450	12	249	6,000	6,451	6,000	6,000	7,000		
Supplies - WO CORE	2110	450	13	222	31,220	29,722	28,000	28,000	33,500		
Supplies - WO Art	2110	450	13	230	4,000	3,769	3,500	3,500	3,500		
Supplies - WO Physical Education	2110	450	13	235	1,200	1,171	1,200	1,200	1,200		
Supplies - WO Instr Music	2110	450	13	236	300	300	300	300	300		
Supplies - WO Vocal Music	2110	450	13	238	280	463	280	280	280		
Supplies - WO Learning Resources	2110	450	13	242	1,980	1,945	1,700	1,700	1,500		
Supplies - Bell English	2110	450	21	225	4,089	3,477	3,675	3,675	3,598		
Supplies - Bell Languages	2110	450	21	226	3,652	2,394	3,220	3,220	3,143		
Supplies - Bell Mathematics	2110	450	21	227	4,492	1,651	5,078	5,078	5,001		
Supplies - Bell Science	2110	450	21	228	7,759	7,442	7,345	7,345	7,268		
Supplies - Bell Social Studies	2110	450	21	229	4,089	3,225	3,675	3,675	3,598		
Supplies - Bell Art	2110	450	21	230	8,905	8,760	8,491	8,491	8,414		
Supplies - Bell Combined Art	2110	450	21	232	2,256	2,218	1,842	1,842	1,765		
Supplies - Bell Physical Education	2110	450	21	235	3,987	3,470	3,573	3,573	3,496		
Supplies - Bell Instructional Music	2110	450	21	236	4,788	2,793	4,374	4,374	4,297		

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Supplies - Bell Vocal Music	2110	450	21	238	4,819	4,254	4,405	4,405	4,328
Supplies - Bell Learning Resources	2110	450	21	242	2,634	2,564	2,220	2,220	2,143
Supplies - Bell Health Education	2110	450	21	244	1,264	1,226	850	850	773
Supplies - Bell Home & Careers	2110	450	21	248	6,710	5,078	6,296	6,296	6,219
Supplies - Bell Technology	2110	450	21	249	6,786	6,638	6,372	6,372	6,295
Supplies - Bell Computer Education	2110	450	21	250	7,804	7,731	7,390	7,390	7,313
Supplies - Bell S/W	2110	450	21	260	36,882	36,102	36,000	36,000	35,933
Supplies - Bell Teams	2110	450	21	261	1,500	-	1,086	1,086	1,009
Supplies - SB English	2110	450	22	225	3,000	1,747	3,000	3,000	2,000
Supplies - SB Language	2110	450	22	226	5,000	4,850	5,000	5,000	3,500
Supplies - SB Math	2110	450	22	227	4,500	4,428	4,500	4,500	3,500
Supplies - SB Science	2110	450	22	228	7,000	6,553	7,000	7,000	5,500
Supplies - SB Soc. Studies	2110	450	22	229	3,100	2,661	3,100	3,100	2,600
Supplies - SB Art	2110	450	22	230	8,500	8,499	8,500	8,500	7,500
Supplies - SB Physical Education	2110	450	22	235	6,500	8,414	6,500	6,500	5,000
Supplies - SB Instr Music	2110	450	22	236	4,500	4,500	4,500	4,500	3,500
Supplies - SB Vocal Music	2110	450	22	238	2,000	1,786	2,000	2,000	1,500
Supplies - SB Learning Resource	2110	450	22	242	2,000	2,477	2,000	2,000	1,500
Supplies - SB Health	2110	450	22	244	1,000	626	1,000	1,000	700
Supplies - SB Home & Careers	2110	450	22	248	6,000	6,092	6,000	6,000	6,000
Supplies - SB Technology	2110	450	22	249	4,000	3,517	4,000	4,000	3,500
Supplies - SB Computer Education	2110	450	22	250	4,000	4,000	4,000	4,000	4,000
Supplies - SB S/W	2110	450	22	260	25,000	30,811	25,000	25,000	31,725
Supplies - HG English	2110	450	26	225	6,000	3,769	6,000	6,000	6,000
Supplies - HG Language	2110	450	26	226	3,500	1,461	3,500	3,500	3,500
Supplies - HG Mathematics	2110	450	26	227	7,200	6,408	7,200	7,200	7,200
Supplies - HG Science	2110	450	26	228	23,000	26,119	23,000	23,000	20,600
Supplies - HG Social Studies	2110	450	26	229	5,000	2,364	5,000	5,000	5,000
Supplies - HG Fine/Practical Arts	2110	450	26	230	25,000	24,755	25,000	25,000	23,000
Supplies - HG Physical Education	2110	450	26	235	7,500	7,701	7,500	7,500	7,500
Supplies - HG Performing Arts	2110	450	26	238	7,500	6,230	7,500	7,500	7,500
Supplies - HG Learning Resources	2110	450	26	242	3,800	3,585	3,800	3,800	3,800
Supplies - HG Bus., Business & Health Ed.	2110	450	26	247	3,500	3,204	3,500	3,500	3,500
Supplies - HG S/W	2110	450	26	260	30,000	78,036	30,000	30,000	20,000
Supplies - LIFE School	2110	450	26	261	3,000	2,621	3,000	3,000	3,000
Textbooks - DG S/W	2110	480	11	222	11,000	8,701	10,600	10,600	10,000
Textbooks - DG Learning Resources	2110	480	11	242	1,200	-	1,200	1,200	1,000
Textbooks - RB S/W	2110	480	12	222	18,000	10,932	12,000	13,000	10,700
Textbooks - RB Learning Resources	2110	480	12	242	500	79	500	500	500
Textbooks - WO S/W	2110	480	13	222	19,000	8,521	20,000	20,000	18,000

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Textbooks - WO Instr Music	2110	480	13	236	600	185	600	600	500		
Textbooks - WO Vocal Music	2110	480	13	238	200	-	200	200	100		
Textbooks - WO Learning Resources	2110	480	13	242	1,805	1,005	1,700	1,700	1,500		
Textbooks - Bell English	2110	480	21	225	5,006	4,565	4,492	4,492	4,415		
Textbooks - Bell Languages	2110	480	21	226	3,691	4,178	3,277	3,277	3,200		
Textbooks - Bell Mathematics	2110	480	21	227	1,500	4,496	500	500	423		
Textbooks - Bell Science	2110	480	21	228	721	246	700	700	623		
Textbooks - Bell Social Studies	2110	480	21	229	2,796	1,230	2,382	2,382	2,305		
Textbooks - Bell Health Education	2110	480	21	244	568	514	500	500	423		
Textbooks - Bell S/W	2110	480	21	260	-	1,313	-	-	-		
Textbooks - SB English	2110	480	22	225	2,000	1,979	2,000	2,000	2,000		
Textbooks - SB Language	2110	480	22	226	9,000	8,707	9,000	9,000	8,000		
Textbooks - SB Math	2110	480	22	227	6,000	5,578	6,000	6,000	5,000		
Textbooks - SB Science	2110	480	22	228	2,500	1,621	2,500	2,500	2,500		
Textbooks - SB Social Studies	2110	480	22	229	6,700	5,246	5,000	5,000	4,000		
Textbooks - SB Health	2110	480	22	244	500	227	500	500	500		
Textbooks - SB S/W	2110	480	22	260	4,351	333	4,351	4,351	6,000		
Textbooks - English	2110	480	26	225	11,500	13,417	11,500	11,500	11,500		
Textbooks - Languages	2110	480	26	226	7,000	10,321	14,000	14,000	14,000		
Textbooks - Mathematics	2110	480	26	227	11,500	10,034	11,500	11,500	11,500		
Textbooks - Sciences	2110	480	26	228	8,500	10,272	17,000	17,000	17,000		
Textbooks - Social Studies	2110	480	26	229	9,000	10,486	18,000	18,000	18,000		
Textbooks - Physical Education	2110	480	26	235	1,000	257	1,000	1,000	1,000		
Textbooks - Learning Resources	2110	480	26	242	2,000	896	2,000	2,000	2,000		
Textbooks - Business & Health Ed	2110	480	26	247	500	469	500	500	500		
Textbooks - S/W	2110	480	26	260	-	2,877	-	-	-		
Textbooks - Curriculum Development	2110	480	32	251	71,000	63,223	71,000	71,000	71,000		
Textbooks - Parochial/Private Schools	2110	480	36	251	10,000	8,821	12,000	12,000	11,000		
BOCES Services - Regular School	2110	490	36	251	375,000	340,285	375,000	375,000	375,000		
BOCES Services - Arts In Education	2110	490	36	251	350,000	367,612	375,000	375,000	375,000		
BOCES Services - Environmental Education	2110	490	36	251	105,000	48,377	100,000	75,000	75,000		
TOTAL	2110				\$ 38,571,761	\$ 37,739,207	\$ 38,810,818	\$ 38,359,820	\$ 39,112,587	\$ 301,769	0.78%

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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
2014-2015 BUDGET INFORMATION**

2012-13		2013-14		2014-15	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	191,749	191,749	198,832	198,832	202,136
Instr Salaries - CSE/CPSE Chairpersons	2250	150	35	C	291,288	291,382	297,213	308,969	321,917
Instr Salaries	2250	150	35		4,029,636	4,000,952	3,948,274	3,944,453	3,993,330
Instr Salaries - Teaching Assts	2250	151	35	11	108,844	169,925	186,881	172,175	208,131
Instr Salaries - Teaching Assts	2250	151	35	12	245,764	202,635	229,201	206,998	206,945
Instr Salaries - Teaching Assts	2250	151	35	13	133,889	110,725	133,981	149,508	161,991
Instr Salaries - Teaching Assts	2250	151	35	21	395,628	315,174	318,597	258,271	274,521
Instr Salaries - Teaching Assts	2250	151	35	22	302,132	226,529	279,232	285,027	308,766
Instr Salaries - Teaching Assts	2250	151	35	26	273,518	276,735	294,590	214,928	239,156
Instr Salaries - Speech	2250	152	35		726,205	728,629	743,318	743,390	654,787
Non-Instr Salaries - Clerical	2250	160	35		219,824	201,618	207,852	204,807	267,385
Non-Instr Overtime - Clerical	2250	161	35		5,000	8,589	5,000	5,000	5,000
Non-Instr- Occupational Therapists	2250	162	35		193,937	193,908	198,236	198,490	201,861
Non-Instr-Physical Therapists	2250	163	35		93,891	93,860	98,633	96,738	98,380
Instr Salaries - CSE SY Teacher	2251	150	35		5,000	-	5,000	9,100	5,000
Instr Salaries - CSE General Ed Teacher	2251	151	35		5,000	2,548	5,000	5,000	5,000
Instr Salaries - CSE Speech	2251	152	35		4,000	-	4,000	3,100	4,000
Instr Salaries - CSE Psychologist	2251	153	35		5,000	9,368	5,000	1,000	5,000
Instr Salaries - CSE Summer Teacher	2252	150	35		22,000	28,012	22,000	10,000	22,000
Instr Salaries - CSE Summer General Ed Teacher	2252	151	35		5,000	5,000	5,000	3,000	5,000
Instr Salaries - CSE Summer Speech	2252	152	35		4,000	17,588	4,000	3,626	4,000
Instr Salaries - CSE Summer Psychologist	2252	153	35		15,000	10,701	15,000	6,000	15,000
Instr Salaries - Summer Curr Development	2252	155	35		60,000	53,950	60,000	50,000	60,000
Non-Instr - Occupational Therapists	2252	162	35		5,000	5,000	5,000	-	5,000
TAssts July/August Program	2253	151	35		40,000	64,908	40,000	45,700	40,000
Equipment/Student Services	2250	200	35		20,000	16,339	18,000	18,000	18,000
Equipment/Office	2250	201	35		2,500	343	2,500	2,500	2,500
Contractual/Services to Students	2250	400	35		1,000,000	1,038,189	940,000	940,000	872,505
Contractual/Office	2250	401	35		25,000	28,867	25,000	25,000	30,000
SEDCAR 611	2250	405	35		126,000	82,927	126,000	126,000	106,000
SEDCAR 619	2250	406	35		23,500	8,639	23,500	23,500	23,500
Postage	2250	410	35		8,000	7,487	9,000	9,000	8,500
Travel/Conferences - Supervision	2250	415	35	S	1,400	1,062	1,400	1,400	1,400
Travel/Conferences	2250	415	35		4,000	3,976	5,000	5,000	5,000
Hospital/Home Instruction	2250	441	35		25,000	17,451	25,000	25,000	22,000
Supplies/Student Services	2250	450	35		20,000	15,302	20,000	20,000	18,000
Supplies/Office	2250	451	35		5,000	4,736	5,000	5,000	5,000

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2014-2015 BUDGET INFORMATION**

		2012-13		2013-14		2014-15		Approved vs. Proposed Variance \$	Variance %
Budget Codes		Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget			
Tuition/NYS Public	2250 471 35	1,295,640	1,026,323	1,036,805	1,036,805	876,860			
Tuition/Private	2250 472 35	1,189,888	1,207,863	1,040,916	1,040,916	1,177,547			
BOCES Services	2250 490 35	1,612,590	1,375,452	1,636,624	1,636,624	1,571,271			
TOTAL	2250	\$ 12,739,823	\$ 12,044,441	\$ 12,224,585	\$ 12,038,857	\$ 12,052,389	\$	(172,196)	-1.41%

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
2014-2015 BUDGET INFORMATION**

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Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Occupational Education

BOCES Occupational Education	2280	490	26	108,150	117,656	112,000	112,000	112,000		
TOTAL	2280			\$ 108,150	\$ 117,656	\$ 112,000	\$ 112,000	\$ 112,000	\$ -	0.00%

EXPLANATORY NOTES: COMPENSATORY & OCCUPATIONAL EDUCATION

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

Special Schools - Continuing Education

Salary - Director	2330	150	37	31,877	31,877	31,877	32,419	32,419		
Contractual - Instructional	2330	400	37	80,000	76,430	80,000	80,000	80,000		
Contractual - Driver Ed	2330	400	37	233	135,000	130,400	135,000	135,000	135,000	
Contractual - Other	2330	401	37	5,000	6,092	5,000	5,000	5,000		
Bank Fees	2330	402	37	2,000	517	2,000	2,000	2,000		
Postage	2330	410	37	500	-	500	5,000	5,000		
Reproduction Services	2330	448	37	5,123	8,125	5,123	5,123	5,123		
Supplies	2330	450	37	500	268	500	500	500		
TOTAL	2330			\$ 260,000	\$ 253,708	\$ 260,000	\$ 265,042	\$ 265,042	\$ 5,042	1.94%

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
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Budget Codes

School Library & Audio-Visual

Library

Instr Salary - DG	2610	150	11	237	81,653	81,623	84,841	88,942	90,910
Instr Salary - RB	2610	150	12	237	90,414	90,380	93,732	93,744	95,712
Instr Salary - WO	2610	150	13	237	140,479	140,479	142,429	142,441	144,409
Instr Salary - Bell	2610	150	21	237	101,135	101,101	104,484	104,496	106,464
Instr Salary - SB	2610	150	22	237	103,933	102,635	107,248	107,260	109,228
Instr Salary - HG	2610	150	26	237	274,060	274,060	277,960	277,984	281,920
Non-Instr Salary - DG	2610	160	11	237	28,935	28,935	28,935	28,935	28,935
Non-Instr Salary - RB	2610	160	12	237	28,934	28,935	28,934	28,934	28,934
Non-Instr Salary - WO	2610	160	13	237	20,504	20,504	21,065	17,694	-
Non-Instr Salary - Bell	2610	160	21	237	58,369	58,369	58,369	58,369	58,369
Non-Instr Salary - SB	2610	160	22	237	42,131	42,131	43,256	43,256	44,379
Non-Instr Salary - HG	2610	160	26	237	158,061	159,946	158,119	203,506	159,563
Equipment - WO	2610	200	13	237	700	-	700	700	700
Bookbinding - HG	2610	401	26	237	500	52	500	500	500
Memberships - HG	2610	412	26	237	500	500	500	500	500
Equipment Repair - Bell	2610	434	21	237	249	125	249	249	172
Reproduction Services - SB	2610	448	22	237	1,000	-	1,000	-	-
Supplies - DG	2610	450	11	237	780	768	780	780	700
Supplies - RB	2610	450	12	237	800	720	800	800	800
Supplies - WO	2610	450	13	237	1,200	1,760	1,200	1,200	1,200
Supplies - Bell	2610	450	21	237	2,016	3,678	1,602	1,602	1,525
Supplies - SB	2610	450	22	237	2,000	2,389	2,000	2,000	1,500
Supplies - HG	2610	450	26	237	12,000	12,583	12,000	12,000	12,000
Books - DG	2610	456	11	237	5,900	4,774	5,100	5,100	5,000
Books - RB	2610	456	12	237	4,000	3,983	4,000	4,000	4,000
Books - WO	2610	456	13	237	5,400	5,639	5,000	5,000	1,500
Books - Bell	2610	456	21	237	8,820	8,557	8,406	8,406	8,329
Books - SB	2610	456	22	237	7,000	7,335	7,000	7,000	7,000
Books - HG	2610	456	26	237	6,000	5,575	6,000	6,000	6,000

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Budget Codes

Library/ Av Aid Program - DG	2610	460	11	237	3,330	3,293	2,625	2,625	2,744		
Library/ Av Aid Program - RB	2610	460	12	237	3,120	2,993	2,838	2,838	2,925		
Library/ Av Aid Program - WO	2610	460	13	237	3,300	2,910	2,838	2,838	2,956		
Library/ Av Aid Program - Bell	2610	460	21	237	4,638	4,611	4,175	4,175	4,144		
Library/ Av Aid Program - SB	2610	460	22	237	4,050	3,440	3,938	3,938	4,031		
Library/ Av Aid Program - HG	2610	460	26	237	7,800	7,781	8,163	8,163	8,069		
Library BOCES	2610	490	36	237	40,000	60,817	40,000	40,000	60,000		
<u>Audio Visual</u>											
Equipment - WO	2610	200	13	231	1,500	1,243	1,000	1,000	1,000		
Equipment - Bell	2610	200	21	231	1,572	-	1,140	1,140	1,063		
Equipment - SB	2610	200	22	231	1,000	-	1,000	1,000	1,000		
Equipment Repair - WO	2610	434	13	231	-	-	240	240	200		
Equipment Repair - Bell	2610	434	21	231	888	888	500	500	423		
Supplies - DG	2610	450	11	231	8,150	7,002	8,140	8,140	8,060		
Supplies - RB	2610	450	12	231	1,000	1,011	1,000	1,000	1,000		
Supplies - WO	2610	450	13	231	1,700	1,465	1,570	1,570	1,500		
Supplies - Bell	2610	450	21	231	3,447	3,430	3,033	3,033	2,956		
Supplies - SB	2610	450	22	231	4,000	3,998	4,000	4,000	4,000		
TOTAL	2610				\$ 1,276,968	\$ 1,292,416	\$ 1,292,409	\$ 1,337,598	\$ 1,306,320	\$ 13,911	1.08%

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
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Budget Codes

Computer Assisted Instruction

Instructional Salary - Director	2630	150	39	167,345	167,345	172,479	172,479	175,260		
Non-Instructional Salary	2630	160	39	71,463	56,674	72,798	72,798	74,132		
Equipment	2630	200	39	176,500	170,934	181,000	181,000	199,762		
Contract Services	2630	400	39	929,561	860,060	923,486	923,486	990,050		
Travel/Conferences	2630	415	39	1,000	345	1,000	1,000	1,000		
Technology Training	2630	449	39	10,000	14,887	10,000	10,000	10,000		
Supplies	2630	450	39	65,000	68,697	62,000	62,000	62,000		
State Aided Computer Software	2630	460	39	108,750	134,508	112,150	112,150	93,186		
TOTAL	2630			\$ 1,529,619	\$ 1,473,450	\$ 1,534,913	\$ 1,534,913	\$ 1,605,390	\$ 70,477	4.59%

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.

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Budget Codes

Attendance - Regular School

Non-Instr Salary - Attendance HG	2805	160	26	41,379	41,130	42,274	42,274	43,167		
TOTAL	2805			\$ 41,379	\$ 41,130	\$ 42,274	\$ 42,274	\$ 43,167	\$ 893	2.11%

Guidance - Regular School

Instr Salaries - Bell	2810	150	21	370,548	372,966	385,430	390,362	396,857		
Instr Salaries - SB	2810	150	22	379,978	379,447	394,161	396,661	403,156		
Instr Salaries - HG	2810	150	26	1,013,563	1,013,871	1,038,951	1,037,603	1,061,730		
Non-Instr Salaries - Bell	2810	160	21	56,463	56,463	57,798	57,798	59,132		
Non-Instr Salaries - SB	2810	160	22	55,127	55,127	56,463	56,463	57,798		
Non-Instr Salaries - HG	2810	160	26	228,083	228,133	233,194	233,194	238,308		
Proctor - Miscellaneous	2810	189	26	1,300	2,994	1,300	1,300	1,300		
Proctor - PSAT	2810	189	26	4,000	4,273	4,000	4,000	4,000		
Proctor - SAT	2810	189	26	11,000	7,734	11,000	11,000	11,000		
Proctor - AP	2810	189	26	13,500	18,589	13,500	13,500	13,500		
Equipment - HG	2810	200	26	-	1,665	-	-	-		
Contractual - HG	2810	400	26	1,500	1,248	1,500	1,500	1,500		
Project Challenge	2810	400	26	6,500	6,274	6,500	6,500	6,500		
Peer Leadership	2810	400	26	12,000	16,266	12,000	12,000	12,000		
Contractual/Proctors	2810	400	26	-	3,452	-	-	-		
Postage	2810	410	26	500	19	500	500	500		
Memberships	2810	412	26	750	580	750	750	750		
Travel/Conferences	2810	415	26	5,000	1,225	5,000	5,000	4,500		
Reproduction Services	2810	448	26	5,000	4,223	5,000	5,000	4,500		
Technical Services	2810	449	26	500	250	500	500	500		
Supplies	2810	450	26	4,000	4,893	4,000	4,000	4,000		
BOCES Services	2810	490	26	10,000	9,920	10,000	10,000	10,000		
TOTAL	2810			\$ 2,179,312	\$ 2,189,612	\$ 2,241,547	\$ 2,247,631	\$ 2,291,531	\$ 49,984	2.23%

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
2014-2015 BUDGET INFORMATION**

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Budget Codes

Health Services/Diagnostic Screening

RN Salaries - DG	2815	160	11	119,389	119,322	119,389	122,093	123,440		
RN Salaries - RB	2815	160	12	73,455	73,425	77,745	55,442	56,847		
RN Salaries - WO	2815	160	13	66,166	65,841	70,467	68,583	69,748		
RN Salaries - Bell	2815	160	21	72,222	72,192	76,513	74,740	76,011		
RN Salaries - SB	2815	160	22	75,245	75,216	79,541	77,814	79,137		
RN Salaries - HG	2815	160	26	72,222	71,834	76,513	74,740	76,011		
Non-Instr Salary - DG Clerk	2815	161	11	13,967	12,658	13,967	13,967	14,344		
Non-Instr Salary - RB Clerk	2815	161	12	17,204	16,441	17,708	17,708	18,212		
Non-Instr Salary - WO Clerk	2815	161	13	13,215	12,718	13,591	13,591	13,967		
Non-Instr Salary - HG Clerk	2815	161	26	27,182	28,224	27,935	27,935	28,688		
Health Services - Other Districts	2815	400	36	86,500	73,950	72,500	72,500	75,000		
Travel/Conferences - WO	2815	415	13	160	-	160	160	160		
Travel/Conferences - Bell	2815	415	21	400	-	-	-	-		
Physicians Fees	2815	420	36	70,000	68,456	70,000	70,000	70,000		
Equipment Repair - DG	2815	434	11	100	-	100	100	100		
Equipment Repair - Bell	2815	434	21	300	-	-	-	-		
Equipment Repair - SB	2815	434	22	150	-	150	150	150		
Supplies - DG	2815	450	11	1,000	1,000	950	950	900		
Supplies - RB	2815	450	12	1,500	1,475	1,500	1,500	1,500		
Supplies -WO	2815	450	13	1,610	1,583	1,500	1,500	1,500		
Supplies - Bell	2815	450	21	5,000	4,167	4,586	4,586	4,509		
Supplies - SB	2815	450	22	2,000	1,970	2,000	2,000	1,700		
Supplies - HG	2815	450	26	4,000	4,002	4,000	4,000	4,000		
TOTAL		2815		\$ 722,987	\$ 704,473	\$ 730,815	\$ 704,059	\$ 715,924	\$ (14,891)	-2.04%

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
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Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Psychologist - District Wide

Instr Salaries	2820	150	36	\$ 914,828	\$ 895,597	\$ 919,158	\$ 920,922	\$ 987,114		
TOTAL	2820			\$ 914,828	\$ 895,597	\$ 919,158	\$ 920,922	\$ 987,114	\$ 67,956	7.39%

Social Worker Service

Instr Salaries - Social Workers D/W	2825	150	36	176,101	151,399	153,934	153,949	204,010		
Student Assistance Counselor	2825	400	26	66,950	65,865	67,500	67,500	68,500		
TOTAL	2825			\$ 243,051	\$ 217,264	\$ 221,434	\$ 221,449	\$ 272,510	\$ 51,076	23.07%

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
2014-2015 BUDGET INFORMATION**

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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	2,343	12,000	12,000	12,000		
Chaperones - SB	2850	151	22	12,420	4,615	12,420	12,420	12,420		
Chaperones - HG	2850	151	26	20,000	7,313	20,000	20,000	20,000		
Extra Duty Pay - Salaries	2850	152	36	294,975	292,056	294,975	294,975	294,975		
Contractual - SB	2850	400	22	8,500	11,890	8,500	8,500	13,000		
PAC Tech Services	2850	400	36	22,000	18,147	20,000		20,000		
Student Activities - HG	2850	408	26	18,000	17,880	18,000	18,000	15,000		
TOTAL	2850			\$ 389,449	\$ 354,243	\$ 387,449	\$ 367,449	\$ 388,949	\$ 1,500	0.39%

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
2014-2015 BUDGET INFORMATION**

2012-13		2013-14		2014-15	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	171,211	147,663	145,000	147,465	149,972		
Coaching Salaries	2855	152	40	580,000	565,883	580,000	560,000	645,000		
Athletic Trainer	2855	153	40	53,934	-	53,934	-	-		
Chaperones	2855	154	40	23,000	35,900	23,000	23,000	23,000		
Fitness Center Supervisor	2855	155	40	11,500	6,238	11,500	11,500	11,500		
Athletic Coordinator	2855	156	40	12,631	-	12,631	12,631	12,631		
Non-Instr Salary	2855	160	40	61,582	62,287	63,307	63,307	64,529		
Salary Other	2855	161	40	500	1,210	500	500	500		
Equipment	2855	200	40	4,000	2,947	4,000	4,000	4,000		
Contractual	2855	400	40	600	38,578	600	600	600		
Ice Hockey Program	2855	400	40	7,000	7,000	7,000	7,000	7,000		
Athletic Trainer	2855	400	40	-	-	-	34,000	34,000		
Athletic Services	2855	401	40	20,000	45,804	18,000	14,585	14,585		
Event Security	2855	402	40	-	4,960	4,500	4,500	5,000		
Memberships/Dues	2855	412	40	-	-	-	3,415	3,550		
Travel/Conferences	2855	415	40	3,000	2,309	3,000	3,000	3,000		
Facility Rental	2855	432	40	25,000	28,149	25,000	25,000	25,000		
Laundry/Reconditioning	2855	433	40	20,000	32,339	20,000	20,000	20,000		
Equipment Repair	2855	434	40	3,500	8,853	30,500	30,500	30,500		
Awards	2855	445	40	1,000	537	1,000	1,000	1,000		
Tournament Entry Fees & Dues	2855	446	40	8,500	9,994	8,500	8,500	8,500		
Printing	2855	448	40	500	254	500	500	500		
Supplies	2855	450	40	48,000	76,159	48,000	48,000	48,000		
BOCES	2855	490	40	88,000	83,278	93,000	93,000	98,940		
TOTAL	2855			\$ 1,143,458	\$ 1,160,341	\$ 1,153,472	\$ 1,116,003	\$ 1,211,307	\$ 57,835	5.01%

EXPLANATORY NOTES: PUPIL ACTIVITIES

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

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

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2014-2015 BUDGET INFORMATION**

2012-13		2013-14		2014-15	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	68,484	68,484	69,446	70,963	71,924		
Contractual	5510	400	36	-	-	-	30,000	30,000		
Gas & Supplies	5510	450	36	600,000	378,426	625,000	625,000	600,000		
Field Trips - DG	5540	402	11	1,800	1,470	1,800	1,800	1,800		
Field Trips - RB	5540	402	12	1,800	420	1,800	1,800	1,800		
Field Trips - WO	5540	402	13	1,800	1,480	1,800	1,800	1,800		
Field Trips - Bell	5540	402	21	2,500	930	2,500	2,500	2,500		
Field Trips - SB	5540	402	22	2,500	1,378	2,500	2,500	2,500		
Field Trips - HG	5540	402	26	7,000	6,034	7,000	7,000	7,000		
Special Education	5540	402	35	1,129,400	1,007,939	1,149,730	1,149,730	1,157,336		
Athletic Trips	5540	402	40	130,000	128,541	130,000	130,000	136,000		
General Education (Public & Private)	5540	402	36	3,872,295	3,881,678	3,941,995	3,941,995	3,968,078		
Van Monitors	5540	402	35	461,943	410,905	470,260	470,260	568,032		
	TOTAL	5540		\$ 6,279,522	\$ 5,887,684	\$ 6,403,831	\$ 6,435,348	\$ 6,548,770	\$ 144,939	2.26%

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
2014-2015 BUDGET INFORMATION**

Budget Codes

2012-13		2013-14		2014-15	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

OTHER SERVICES

Community Services

Non-Instructional Salary - Census	8070	160	41	18,977	18,977	18,977	19,864	19,864		
TOTAL	8070			\$ 18,977	\$ 18,977	\$ 18,977	\$ 19,864	\$ 19,864	\$ 887	4.67%

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
2014-2015 BUDGET INFORMATION**

2012-13		2013-14		2014-15	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

UNDISTRIBUTED

Employee Benefits

Employees Retirement - NYS ERS	9010	800	36	1,636,900	1,696,073	1,913,300	1,913,300	1,825,500			
Teachers Retirement - NYS TRS	9020	800	36	6,095,150	5,903,048	8,100,000	8,100,000	9,013,000			
FICA	9030	800	36	4,246,630	4,095,394	4,201,600	4,201,600	4,306,750			
Workers Compensation	9040	800	36	296,690	292,128	314,300	314,300	325,500			
Life Insurance	9045	800	36	34,000	54,054	20,000	20,000	15,200			
Unemployment	9050	800	36	200,000	63,816	200,000	100,000	125,000			
Administrators LTD	9055	800	36	22,000	18,361	20,000	20,000	19,300			
Health Insurance Buy-Out CCT	9060	150	36	1	50,000	48,127	50,000	50,000	44,000		
Health Insurance Buy-Out COSA	9060	160	36		60,500	57,750	58,000	58,000	55,000		
Health Insurance	9060	800	36		10,797,770	10,243,434	10,956,360	10,800,000	10,790,000		
Medicare Reimbursement	9060	800	36	M	477,500	477,015	500,500	500,500	510,353		
Physicals - Administrators	9060	800	36	P	10,000	213	-	200	-		
Dental/Teaching Assistants Non-Tenured	9060	801	36		20,000	14,512	22,000	-	-		
Dental/Custodians	9060	802	36		68,000	73,005	70,500	70,500	79,200		
Joint Benefit Fund - Teachers/Administrators	9070	800	36		645,530	626,511	668,500	668,500	681,000		
Joint Benefit Fund - COSA	9070	801	36		130,000	142,590	140,000	140,000	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		2,800	1,674	2,000	-	-		
Vision/Custodians	9089	802	36		15,000	15,046	15,000	15,000	15,700		
Compensated Absences	9089	880	36		-	92,383	-	90,000	-		
TOTAL	9099				\$ 24,823,520	\$ 23,929,841	\$ 27,267,110	\$ 27,076,950	\$ 27,960,553	\$ 693,443	2.54%

EXPLANATORY NOTES: EMPLOYEE BENEFITS

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

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

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

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

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

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

In addition, the district pays a premium for retirees.

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

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

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2014-2015 BUDGET INFORMATION**

				2012-13		2013-14		2014-15	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget Codes				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Debt Service										
Bonds - Principal	9711	600	36	2,270,000	2,270,000	2,335,000	2,335,000	2,420,000		
Bonds - Interest	9711	700	36	1,661,556	1,661,556	1,593,456	1,593,456	1,500,056		
Bonds - Interest - BOCES Capital Project	9711	700	36	-	-	32,058	-	32,058		
TAN - Interest	9760	700	36	150,000	74,222	125,000	74,222	100,000		
Lease/Purchase Technology	9785	600	39	220,000	220,000	220,386	220,000	266,008		
Lease/Purchase Telephone- Principal	9785	600	34	-	55,139	-	55,989	114,461		
Lease/Purchase Telephone- Interest	9785	700	34	-	8,453	-	7,603	12,722		
Lease/Purchase Agreement EPC I - Principal	9789	600	36	313,554	313,554	322,523	322,523	331,747		
Lease/Purchase Agreement EPC I - Interest	9789	700	36	168,473	168,473	159,505	159,505	150,281		
Lease/Purchase Agreement EPC II - Principal	9789	600	36	-	-	343,395	343,395	350,621		
Lease/Purchase Agreement EPC II - Interest	9789	700	36	316,545	86,973	118,636	118,636	111,410		
TOTAL	9799			\$ 5,100,128	\$ 4,858,370	\$ 5,249,959	\$ 5,230,329	\$ 5,389,364	\$ 139,405	2.66%
Interfund Transfers										
Transfer to Special Aid	9901	950	35							
- Summer School Program				160,000	211,390	180,000	180,000	175,000		
Transfer to Capital Projects	9950	900	34							
- Identified Project				100,000	100,000	200,000	200,000	250,000		
TOTAL	9999			\$ 260,000	\$ 311,390	\$ 380,000	\$ 380,000	\$ 425,000	\$ 45,000	11.84%
GRAND TOTAL				\$ 112,202,888	\$ 111,304,029	\$ 114,828,088	\$ 114,613,208	\$ 116,856,988	\$ 2,028,900	1.77%

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:

2012-13 · Horace Greeley HS Lower Gym Roof
2013-14 · Westorcharad Roof and Grafflin Roof

2014-15 - Horace Greeley HS Upper Gym Roof

**DEBT SERVICE SCHEDULE
2014-15 THRU 2029-30**

School Year	Bond			Lease/Purchase - EPC		
	Principal	Interest	Total	Principal	Interest	Total
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>\$37,870,000</u>	<u>\$ 10,798,119</u>	<u>\$48,668,119</u>	<u>\$10,782,978</u>	<u>\$ 1,961,819</u>	<u>\$ 12,744,797</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 2014-2015 BUDGET**

	Approved 2013-14	Proposed 2014-15	Approved vs. Proposed
REVENUES			
Real Property Taxes	2,845,229	2,902,784	
From Previous Budget	-	-	
Operating Income	48,000	50,600	
State Local Library Aid	4,000	4,000	
Investment Income	2,500	6,000	
TOTAL	<u>\$ 2,899,729</u>	<u>\$ 2,963,384</u>	2.20%
EXPENDITURES			
Staff			
Salaries	1,589,630	1,616,493	
Benefits			
Disability Insurance	592	520	
Health Insurance	315,509	339,443	
MTA Tax	5,724	3,077	
NYS Retirement	229,727	277,310	
Social Security	111,330	113,126	
Workers' Compensation	12,200	12,200	
	<u>\$ 2,264,712</u>	<u>\$ 2,362,169</u>	4.30%
Library Materials			
Books	113,000	103,000	
Electronic Materials	36,392	36,392	
Periodicals	16,525	16,525	
Recordings	50,575	44,245	
Software	500	500	
	<u>\$ 216,992</u>	<u>\$ 200,662</u>	-7.53%

**CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY
PROPOSED 2014-2015 BUDGET**

	Approved 2013-14	Proposed 2014-15	Approved vs. Proposed
Operating Expenses			
Building Maintenance & Repair	37,800	38,800	
Building Service Contracts	28,078	28,078	
Custodial Supplies	10,000	8,000	
Director's Contingency	500	500	
Electricity	50,000	45,000	
Equipment Maintenance	13,276	13,276	
Fuel	16,000	20,000	
Grounds Maintenance	18,000	18,000	
Insurance	32,885	32,885	
Office & Library Supplies	22,000	18,000	
Postage	6,674	6,674	
Printing	7,816	7,816	
Professional Fees	29,297	28,371	
Programs	22,938	19,865	
Property Taxes	8,000	8,000	
Telephone	6,055	9,271	
Travel & Miscellaneous	6,644	1,620	
Water	2,000	2,000	
Westlynx	100,062	94,397	
	\$ 418,025	\$ 400,553	-4.18%
Interfund Transfer	-	-	
TOTAL	<u>\$ 2,899,729</u>	<u>\$ 2,963,384</u>	2.20%

**TAX ANALYSIS 2014-2015
ESTIMATED
CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY**

PUBLIC LIBRARY BUDGET	<u>\$ 2,963,384</u>	
Less: Revenues from Sources Other Than Local Property Taxes	<u>\$ 60,600</u>	
Tax Levy	<u><u>\$ 2,902,784</u></u>	
	<u>NEW CASTLE</u>	<u>MT. PLEASANT</u>
ASSESSED TAXABLE VALUATION	<u>\$ 917,264,232</u>	<u>\$ 6,727,474</u>
EQUALIZATION RATE	<u>21.02%</u>	<u>1.60%</u>
FULL TAXABLE VALUATION	<u>\$ 4,363,768,944</u>	<u>\$ 420,467,125</u>
PORTION OF TAX LEVY	<u>91.2%</u>	<u>8.8%</u>
TAX LEVY	<u>\$ 2,647,670</u>	<u>\$ 255,114</u>
<u>RATE PER \$1,000 (ESTIMATED)</u>		
Public Library Proposed 2014-2015 Budget	<u>\$ 2.89</u>	<u>\$ 37.92</u>
<u>Compared to Public Library Actual 2013-2014</u>	<u>\$ 2.83</u>	<u>\$ 37.30</u>
\$ Increase per \$1000	\$ 0.06	\$ 0.62
% Increase (Estimated)	1.88%	1.68%

PROFESSIONAL STAFFING SUMMARY

	2013-14 ACTUAL STAFFING	2014-15 ESTIMATED STAFFING	2014-15 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	68.0	66.0	(2.0)
Classroom Teachers - Grades 5-12	134.2	134.25	0.1
LIFE School Program	4.0	4.0	
Art	12.0	12.0	
Business/Driver Education	0.6	0.8	0.2
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	2.0	(1.0)
Industrial Arts-Technology	2.7	2.7	
Instructional Media-Technology/Director	1.8	2.0	0.2
Librarians	7.0	7.0	
Music	12.6	12.0	(0.6)
Physical Education/Interscholastic Director	17.9	17.4	(0.5)
Psychologists	7.4	8.0	0.6
Social Workers	1.3	1.8	0.5
Special Education	52.5	52.0	(0.5)
Speech	9.0	8.0	(1.0)
Theater-Communications	1.0	1.0	
Other		1.0	1.0
TOTAL	377.40	374.35	(3.05)

STATISTICAL DATA

	Enrollment	
	Actual	Projected
	2013-14	2014-15
Elementary Schools	1,380	1,367
Middle Schools	1,308	1,248
High School	1,291	1,337
Out Placements	31	35
	4,010	3,987

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	4010	114,828,088	2,625,200	2.34	102.68	2.33	2.32	
14-15	3987	116,856,988	2,028,900	1.77	104.26	1.58	1.54	(Estimated)

CHANGES IN GRADE ENROLLMENT

2005-2015

Grade											Projected
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
K	304	314	281	325	274	292	260	260	240	276	259
1	314	321	335	293	329	281	293	270	275	253	290
2	339	321	323	337	301	334	293	294	263	276	250
3	304	348	322	326	340	305	337	298	285	282	281
4	320	302	345	321	326	342	312	341	301	293	287
ELEMENTARY	1581	1606	1606	1602	1570	1554	1495	1463	1364	1380	1367
5	308	325	307	355	325	330	347	311	337	304	293
6	326	305	322	308	361	328	338	355	306	342	306
7	355	320	315	320	312	359	326	339	353	309	343
8	369	353	314	322	312	312	357	329	329	353	306
MIDDLE	1358	1303	1258	1305	1310	1329	1368	1334	1325	1308	1248
9	340	375	340	313	324	311	310	353	333	322	353
10	318	328	376	337	306	321	310	306	348	330	318
11	304	313	317	377	334	296	319	308	302	341	326
12	268	306	316	320	368	335	298	319	310	298	340
HIGH SCHOOL	1230	1322	1349	1347	1332	1263	1237	1286	1293	1291	1337
IN DISTRICT	4169	4231	4213	4254	4212	4146	4100	4083	3982	3979	3952
OUT OF DISTRICT PLACEMENT	25	30	26	31	40	37	34	38	40	31	35
TOTAL	4194	4261	4239	4285	4252	4183	4134	4121	4022	4010	3987

CHANGES IN SCHOOL GROUP ENROLLMENT

2005-2015

School Year	ELEMENTARY			SECONDARY			Total Enrollment	Increase/Decrease Over Previous Year
	K	1-5	Total	6-8	9-12	Total		
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	276	1408	1684	1004	1291	2295	3979	(3)
2014-15 (Projected)	259	1401	1660	955	1337	2292	3952	(27)

INFORMATIONAL MEETING ON BUDGET

Wednesday, May 7, 2014

Horace Greeley High School 7:30 pm

ANNUAL SCHOOL DISTRICT VOTE

Tuesday, May 20, 2014

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

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

VOTER INFORMATION

Voter status may be checked by calling the District Clerk, 238-7200 Ext 1002 between 8:30 am and 4:30 pm. To be eligible to vote on May 20, 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 15, 2014 five (5) days prior to the election.

Applications for absentee ballots for voting on Board of Education and Library members and the 2014-2015 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

2014 - 2015 SCHOOL CALENDAR

S M T W T F S

September

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

9/1 Labor Day
9/2 Schools Open
9/25-26 Rosh Hashanah
19 Student Days

October

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

10/13 Columbus Day
10/24 Staff Development Day
21 Student Days, 1 Staff Development

November

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

11/4 Election Day
11/11 Veterans Day Observance
11/14, 21 Early Dismissal Elem Only
11/26 Early Dismissal All
11/27-28 Thanksgiving Recess
16 Student Days, 1 Staff Development

December

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

12/5 Early Dismissal Staff Development
12/22-31 Holiday Recess
15 Student Days

January

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

1/1-2 New Year's Day/Recess
1/19 Martin Luther King Day
19 Student Days

S M T W T F S

February

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

2/16 Presidents Day
2/16-20 Winter Recess
15 Student Days

March

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

3/6 Early Dismissal Staff Development
3/30-31 Spring Recess
20 Student Days

April

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

4/1-6 Spring Recess
4/24 Early Dismissal Staff Development
18 Student Days

May

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

5/15 Staff Development Day
5/25 Memorial Day
19 Student Days, 1 Staff Development

June

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

6/25 Last Day of School
19 Student Days

NEW YORK STATE REPORT CARD

The NYS Report Card is available at:

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

CHAPPAQUA CSD - Fiscal Accountability Summary

NYSED Data Access Site

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

The numbers used to 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). These data are from the 2011-12 school year.

2011-12 SCHOOL YEAR		
This School District	General Education	Special Education
Instructional Expenditures	\$63,565,974	\$20,192,028
Pupils	4,129	462
Expenditures Per Pupil	\$15,395	\$43,706
Similar District Group (Low Need/Resource Capacity)	General Education	Special Education
Instructional Expenditures	\$5,206,266,623	\$1,876,789,686
Pupils	391,592	50,903
Expenditures Per Pupil	\$13,295	\$36,870
All School Districts	General Education	Special Education
Instructional Expenditures	\$31,088,294,986	\$12,418,610,168
Pupils	2,676,495	411,123
Expenditures Per Pupil	\$11,615	\$30,207
2011-12 SCHOOL YEAR - TOTAL EXPENDITURES PER PUPIL		
This School District	Similar District Group	NY State
\$26,473	\$23,588	\$20,906

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

Tax Exemption Impact Report

Assessment Year: 2013		Municipality: New Castle
County: Westchester		Total Assessed Value: 965,160,590
SWIS Code: 553600	School Value Report (553604)	Uniform Percentage: 21.02
Equalized Total Assessed Value = 4,591,629,828		

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
12100	NY STATE	RPTL 404(1)	43	56,244,529	1.22
12350	PUB AUT ST	RPTL 412 & Pub Auth L	2	1,748,334	0.04
13100	CTY OWNED	RPTL 406(1)	3	285,918	0.01
13500	TWN WITHIN	RPTL 406(1)	154	10,014,557	0.22
13800	SCHOOL DIS	RPTL (408)	20	82,795,432	1.80
13870	SPEC DIST	RPTL 410	5	4,626,546	0.10
13880	FIRE DIST	Trans L 64	2	1,141,769	0.02
14110	US PROP	State L 54	1	3,568,030	0.08
25110	CONST PROT	RPTL 420-a	14	30,284,705	0.66
25230	NPC M/M IM	RPTL 420-a	3	3,241,198	0.07
25300	NON-PROFIT	RPTL 420-b	22	17,118,458	0.37
27350	CEMETARIES	RPTL 446	2	970,028	0.02
41640	VOL FIRE	RPTL 466-c, d, f	38	2,291,512	0.05
41670	VOL AMBULANCE	RPTL 466-b	7	864,433	0.02
41730	AGRIC	Ag-Mkts L 306	3	3,924,376	0.09
41800	SENIOR-ALL	RPTL 467	48	7,997,949	0.17
47460	FOREST LAN	RPTL 480-a	2	743,101	0.02
	Total Exemptions (No System EX's)		369	227,860,875	4.96
	Total Exemptions (with System EX's)		369	227,860,875	4.96

Values have been equalized using the Uniform Percentage of Value.

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

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

Tax Exemption Impact Report

Assessment Year: 2013

County: Westchester

SWIS Code: 5534

Municipality: Mt. Pleasant

Total Assessed Value: 7,308,647

Uniform Percentage: 1.60

School Value Report (553604)

Equalized Total Assessed Value = 456,790,437

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13100	CITY OWNED	RPTL 406(1)	4	37,687	0.01
13500	TWN WITHIN	RPTL 406(1)	8	525,687	0.12
13650	VILLAG OWN	RPTL 406(1)	1	84,374	0.02
25130	CHARITIES	RPTL 420-a	1	259,374	0.06
25230	N/P IMPROV	RPTL 420-a	4	34,296,874	7.51
41800	AGED-ALL	RPTL 467	4	391,187	0.09
47460	FOREST LND	RPTL 480-a	1	615,624	0.13
			23	36,210,807	7.93
	Total Exemptions (No System EX's)				
50000	WHOLLY EXEMPT		2	112,499	0.02
	Total Exemptions (with System EX's)		25	36,323,306	7.95

Values have been equalized using the Uniform Percentage of Value.

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

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

Superintendent Salary Disclosure 2014-2015

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

Superintendent

\$ 256,250	2013-14 Annual Salary
66,521	Annualized Cost of Benefits
6,000	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 44,921	▪ Mandatory TRS Contribution @ 17.53% of annual salary
9,130	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance/Physical
1,500	▪ Life Insurance Policy
7,254	▪ Social Security @ 6.2% based on maximum wages of \$117,000
3,716	▪ Medicare @ 1.45% of annual salary

**Administrator Salary Disclosure
2014-2015**

Assistant Superintendent for Curriculum and Instruction

\$ 202,386	Annual Salary
\$ 64,351	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 35,478	▪ Mandatory TRS Contribution @ 17.53% of annual salary
\$ 18,684	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 7,254	▪ Social Security @ 6.2% based on maximum wages of \$117,000
\$ 2,935	▪ Medicare @ 1.45% of annual salary

Assistant Superintendent for Leadership Development and Human Resources

\$ 213,689	Annual Salary
\$ 66,496	Annualized Cost of Benefits

Breakdown Annualized Cost of Benefits

\$ 37,460	▪ Mandatory TRS Contribution @ 17.53% of annual salary
\$ 18,684	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 7,254	▪ Social Security @ 6.2% based on maximum wages of \$117,000
\$ 3,098	▪ Medicare @ 1.45% of annual salary

Assistant Superintendent for Business

\$ 224,162	Annual Salary
\$ 58,832	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 39,296	▪ Mandatory TRS Contribution @ 17.53% of annual salary
\$ 9,032	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 7,254	▪ Social Security @ 6.2% based on maximum wages of \$117,000
\$ 3,250	▪ Medicare @ 1.45% of annual salary

**Administrator Salary Disclosure
2014-2015**

\$ 194,293	High School Principal
\$ 167,498	High School Assistant Principal
\$ 164,712	High School Assistant Principal
\$ 155,016	High School Assistant Principal
\$ 201,168	Middle School Principal
\$ 187,478	Middle School Principal
\$ 163,489	Middle School Assistant Principal
\$ 149,643	Middle School Assistant Principal
\$ 182,341	Elementary School Principal
\$ 180,441	Elementary School Principal
\$ 167,732	Elementary School Principal
\$ 159,831	Elementary School Assistant Principal
\$ 142,578	Elementary School Assistant Principal
\$ 202,136	Director of Special Education and Related Services
\$ 147,465	Director of Physical Education and Athletics
\$ 175,260	Director of Technology
\$ 150,650	Director of School Facilities
\$ 164,171	CSE/CPSE Chairperson
\$ 147,839	CSE/CPSE Chairperson

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

	Budget Adopted 2013-14 School Year	Budget Proposed for the 2014-15 School Year	Contingency Budget for the 2014-15 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 114,828,088	\$ 116,856,988	\$ 115,118,756
Increase/Decrease for the 2014-15 School Year		\$ 2,028,900	\$ 1,738,232
Percentage Increase/Decrease in Proposed Budget		1.77%	0.25%
Change in the Consumer Price Index		1.46%	
Total Proposed School Year Tax Levy, Including Levy to Support Library Debt, if applicable	\$ 103,110,993	\$ 104,849,225	\$ 103,110,993
Total Permissible Exclusions	\$ 4,457,366	\$ 3,308,484	
A. Proposed School Year Tax Levy, <u>Not</u> including Levy for Permissible Exclusions or Levy to Support Library Debt	\$ 98,653,627	\$ 101,540,741	
B. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions	\$ 100,508,790	\$ 101,823,913	
Difference: A - B (Positive Value Requires 60.0% Voter Approval)	\$ (1,855,163)	\$ (283,172)	
Administrative Component	\$ 9,818,150	\$ 9,751,022	\$ 9,554,856
Program Component	\$ 87,301,953	\$ 87,257,462	\$ 85,993,711
Capital Component	\$ 17,707,985	\$ 19,848,504	\$ 19,570,189

*Statement of assumptions made in projecting a contingency budget for the 2014-15 school year, should the proposed budget be defeated

pursuant to Section 2023 of the Education Law:

The contingency budget would require \$1,738,232 in reductions from the proposed 2014-15 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 2014-15 School Year
Estimated Basic STAR Exemption Savings ¹	\$1,662

The annual budget vote for the fiscal year 2014-15 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 20, 2014 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.