

CHAPPAQUA CENTRAL SCHOOL DISTRICT

**2017-2018
ADOPTED BUDGET**

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BOARD OF EDUCATION

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

ADMINISTRATIVE OFFICIALS

Interim Superintendent of Schools	Daniel McCann, Ed.D.
Assistant Superintendent for Curriculum and Instruction	Eric Byrne, Ed.D.
Assistant Superintendent for Leadership Development and Human Resources	Kusum Sinha, Ed.D.
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 2017

Dear Chappaqua School Community,

Development of a school budget actually begins back in June of each year. Through the thoughtful work of our administrators, program directors and staff, the process is a collaborative effort that results in the thorough examination of our educational programs and practices as well as the operations and infrastructure of the District. In addition, we receive input from residents through the Finance Advisory Committee, from those in attendance at Board meetings who offer recommendations, and from those who write to the Board regarding the future direction of Chappaqua's schools.

Some of the guiding principles and operating standards that we employ during the budget development process include:

- Ensuring the continued tradition of excellence in teaching and learning by providing students with cross-disciplinary experiences built on a foundation of real-world, 21st-century skills while fostering and building global partnerships.
- Providing school environments that are safe and supportive of social, emotional and physical health and well-being.
- Maintaining contractual class size ratios, K-12.
- Ensuring that focused and research-based professional learning initiatives are ongoing for all staff.
- Ensuring that District facilities continue to be safe, clean, well-maintained, energy efficient and up-to-date.

The proposed budget for the 2017-2018 school year is \$119,571,688. This represents a \$1,346,400, or 1.14%, increase over the current budget. Since this proposed budget is below the 1.6% tax cap, eligible homeowners will receive a STAR Property Tax Rebate from New York State.

Highlights of the 2017-18 Proposed Budget include:

- ✓ Responding to the BoE's two Strategic Questions.
- ✓ Increasing utilization for students, teachers and community engagement with current and evolving technologies.
- ✓ Supporting STEAM/problem-based learning initiatives at all schools.
- ✓ Increasing High School Social Studies Advanced Placement courses: *Access and Opportunity*.
- ✓ Providing additional health services at the High School.
- ✓ Adjusting personnel based on enrollment, the District's Mission Statement, Strategic Questions, and administrative operating standards.
- ✓ Being below the 1.6% tax cap (Eligible homeowners will receive a STAR Property Tax Rebate from NYS.)

The Chappaqua Central School District is known for its rigorous curriculum for core subjects, its wide-range of Advanced Placement and elective course offerings, and its belief that extra-curricular activities and athletics play a key role in the education of the whole student. With 78% of the proposed budget going toward instruction, the expenditure portion of the budget is specifically targeted to advance the goals of the District, maintain our commitment to class size, and 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.

Sincerely,



Daniel McCann, EdD
Interim Superintendent of Schools

BUDGET PROCESS AND DEVELOPMENT 2017-2018

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 2017-2018 budgets. Voting on the School Budget, School Board Members, Library Budget and Library Board Member, and any other propositions will be held on May 16, 2017 .

**TAX ANALYSIS 2017-2018
ESTIMATED
CHAPPAQUA CENTRAL SCHOOL DISTRICT**

SCHOOL DISTRICT BUDGET		\$ 119,571,688
Less: Revenues from Sources Other Than Local Property Taxes		<u>\$ 10,845,542</u>
Appropriation of Fund Balance		<u>\$ 2,000,000</u>
	Tax Levy	<u><u>\$ 106,726,146</u></u>
	<u>NEW CASTLE</u>	<u>MT. PLEASANT</u>
ASSESSED TAXABLE VALUATION	<u>\$ 911,604,390</u>	<u>\$ 6,813,506</u>
EQUALIZATION RATE	<u>19.50%</u>	<u>1.52%</u>
FULL TAXABLE VALUATION	<u>\$ 4,674,894,308</u>	<u>\$ 448,256,974</u>
PORTION OF TAX LEVY	<u>91.3%</u>	<u>8.7%</u>
TAX LEVY	<u>\$ 97,387,999</u>	<u>\$ 9,338,147</u>
<u>RATE PER \$1,000 (ESTIMATED)</u>		
School District Estimated 2017-2018 Budget	<u>\$ 106.83</u>	<u>\$ 1,370.53</u>
Compared to School District Actual 2016-2017	\$ 105.93	\$ 1,384.24
\$ Increase per \$1,000	\$ 0.90	\$ (13.71)
% Increase (Estimated)	0.85%	-0.99%

2017-18 Property Tax Report Card

661004 - CHAPPAQUA CENTRAL SCHOOL DISTRICT

Contact Person: John L. Chow

Telephone Number: 914-238-7200 x1006

	Budgeted 2016-17 (A)	Proposed Budget 2017-18 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	118,225,288	119,571,688	1.14%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	105,968,116	106,726,146	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	105,968,116	106,726,146	0.72%
F. Permissible Exclusions to the School Tax Levy Limit	3,751,146	3,898,700	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	103,028,016	103,762,432	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)	102,216,970	102,827,446	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	811,046	934,986	
Public School Enrollment	3,860	3,838	-0.57%
Consumer Price Index			1.26%

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

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

³ For 2017-18, includes any carryover from 2016-17 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2016-17 (D)	Estimated 2017-18 (E)
Adjusted Restricted Fund Balance	10,552,504	10,290,631
Assigned Appropriated Fund Balance	5,159,859	4,500,000
Adjusted Unrestricted Fund Balance	4,709,527	4,772,868
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.98%	3.99%

FOUR-YEAR BUDGET ANALYSIS - REVENUES

	<u>APPROVED</u> 2014-15 <u>BUDGET</u>	<u>APPROVED</u> 2015-16 <u>BUDGET</u>	<u>APPROVED</u> 2016-17 <u>BUDGET</u>	<u>PROPOSED</u> 2017-18 <u>BUDGET</u>
SCHOOL DISTRICT BUDGET	<u>\$ 116,856,988</u>	<u>\$117,901,688</u>	<u>\$118,225,288</u>	<u>\$119,571,688</u>
<u>Proposed Revenue</u>				
Tax Levy	104,849,225	105,968,116	105,968,116	106,726,146
State Aid	7,608,572	7,608,572	8,172,172	8,752,223
Other Sources	<u>4,399,191</u>	<u>4,325,000</u>	<u>4,085,000</u>	<u>4,093,319</u>
TOTAL	<u>\$ 116,856,988</u>	<u>\$117,901,688</u>	<u>\$118,225,288</u>	<u>\$119,571,688</u>
<u>Percentage of Budget</u>				
Tax Levy	90%	90%	90%	89%
State Aid	6%	6%	7%	7%
Other Sources	<u>4%</u>	<u>4%</u>	<u>3%</u>	<u>3%</u>
TOTAL	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

2017-18 REVENUES SUMMARY - % OF BUDGET

<u>Revenues</u>	<u>2017-18 Proposed Budget</u>	<u>% Budget</u>
Real Property Taxes	106,726,146	89.26%
State Sources	8,752,223	7.32%
Appropriation of Fund Balance	2,000,000	1.67%
Tax Revenues	835,000	0.70%
Charges for Services	413,319	0.35%
Use of Money and Property	210,000	0.18%
Miscellaneous Revenues	635,000	0.53%
TOTAL	<u>\$ 119,571,688</u>	<u>100%</u>

GENERAL FUND REVENUES

	2015-16 APPROVED	2016-17 APPROVED	2017-18 PROPOSED	Approved vs. Proposed
<u>Real Property Taxes</u>				
Town of New Castle	96,758,895	96,570,309	97,387,999	
Town of Mt. Pleasant	9,209,221	9,397,807	9,338,147	
TOTAL	\$ 105,968,116	\$ 105,968,116	\$ 106,726,146	0.72%
<u>State Sources</u>				
State Aid	7,608,572	8,172,172	8,752,223	
TOTAL	\$ 7,608,572	\$ 8,172,172	\$ 8,752,223	7.10%
<u>Appropriation of Fund Balance</u>				
Unassigned	2,100,000	1,900,000	1,900,000	
Restricted:				
Retirement Contributions Fund	150,000	100,000	100,000	
TOTAL	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	0.00%
<u>Tax Revenues</u>				
Sales Tax	825,000	835,000	835,000	
TOTAL	\$ 825,000	\$ 835,000	\$ 835,000	0.00%

GENERAL FUND REVENUES

2015-16 APPROVED	2016-17 APPROVED	2017-18 PROPOSED	Approved vs. Proposed
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Charges For Services

Continuing Education Tuition	265,000	265,000	271,319	
Summer Academic Program	35,000	35,000	37,000	
Borderline Property Tax	80,000	80,000	105,000	
TOTAL	\$ 380,000	\$ 380,000	\$ 413,319	8.77%

Use of Money & Property

Interest & Earnings	100,000	100,000	75,000	
Rental of Real Property/Equipment	135,000	135,000	135,000	
TOTAL	\$ 235,000	\$ 235,000	\$ 210,000	-10.64%

Miscellaneous Revenues

Refund of Prior Years' Expenditures	300,000	300,000	300,000	
Buildings & Grounds Usage - Town of New Castle	85,000	85,000	85,000	
Unclassified Revenue	250,000	250,000	250,000	
TOTAL	\$ 635,000	\$ 635,000	\$ 635,000	0.00%

TOTAL REVENUE	\$ 117,901,688	\$ 118,225,288	\$ 119,571,688	1.14%
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2017-18 EXPENDITURES SUMMARY - % OF BUDGET

<u>Expenditures</u>	<u>2017-18 Proposed Budget</u>	<u>% Budget</u>
Instruction	66,963,506	56.00%
Employee Benefits	26,119,142	21.84%
General Support	13,405,642	11.21%
Transportation	6,646,689	5.56%
Debt Service	5,673,955	4.75%
Interfund Transfers	740,000	0.62%
Community Services	22,754	0.02%
TOTAL	<u>\$ 119,571,688</u>	<u>100.0%</u>

BUDGET SUMMARY

	2015-16 APPROVED	2016-17 ACTUAL	2017-18 PROPOSED	Approved vs. Proposed
GENERAL SUPPORT				
Board of Education	41,490	41,490	54,301	
Central Administration	380,620	408,552	379,225	
Finance/Legal	1,377,717	1,414,091	1,477,212	
Human Resources/Public Information	465,232	479,326	489,027	
Operations & Maintenance	8,769,656	9,024,198	9,252,615	
Special Items	1,617,500	1,657,500	1,753,262	
TOTAL	\$ 12,652,215	\$ 13,025,157	\$ 13,405,642	2.92%
INSTRUCTION				
Supervision	4,108,093	4,169,861	4,304,235	
Regular School	40,262,247	39,818,252	40,344,404	
Special Schools	265,042	261,319	271,319	
Special Education	12,299,637	12,944,187	12,519,924	
Instructional Media	2,999,166	2,959,573	3,095,849	
Pupil Services	4,391,124	4,531,221	4,654,689	
Pupil Activities	1,685,389	1,719,247	1,773,086	
TOTAL	\$ 66,010,698	\$ 66,403,660	\$ 66,963,506	0.84%
TRANSPORTATION				
TOTAL	\$ 6,520,764	\$ 6,615,590	\$ 6,646,689	0.47%
COMMUNITY SERVICES				
TOTAL	\$ 20,792	\$ 21,914	\$ 22,754	3.83%
UNDISTRIBUTED				
Employee Benefits	26,550,350	25,991,235	26,119,142	
Debt Service	5,396,869	5,417,732	5,673,955	
Interfund Transfers	750,000	750,000	740,000	
TOTAL	32,697,219	32,158,967	32,533,097	1.16%
GENERAL FUND APPROPRIATIONS				
TOTAL	117,901,688	118,225,288	119,571,688	1.14%

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.

**2017-18 PROPOSED BUDGET
Component Analysis**

Description	Administrative	Program	Capital	Total
Board of Education	12,000			12,000
District Clerk	25,701			25,701
District Meeting	16,600			16,600
Chief School Administrator	379,225			379,225
Business Administration	1,017,962			1,017,962
Auditing	99,250			99,250
Legal Services	360,000			360,000
Personnel	416,942			416,942
Public Information	72,085			72,085
Operations & Maintenance			9,252,615	9,252,615
Unallocated Insurance	475,000			475,000
School Association Dues	23,000			23,000
Property Loss				
Judgments and Claims			250,000	250,000
Assessments	65,000			65,000
Refund on Real Property Taxes			100,000	100,000
BOCES Admin/Capital Charge	840,262			840,262
Curriculum Development & Supervision	498,792			498,792
Supervision	3,805,443			3,805,443
Supervision - Special Schools				
Research		16,500		16,500
Teaching - Regular School		40,327,904		40,327,904
Teaching - Student w/Disabilities		12,407,924		12,407,924
BOCES Occupational Education		112,000		112,000
Teaching - Special Schools		271,319		271,319
Services for Pupils w/Special Needs				
School Library/ Audio-Visual		1,119,289		1,119,289

**2017-18 PROPOSED BUDGET
Component Analysis**

Description	Administrative	Program	Capital	Total
Computer-Assisted Instruction		1,976,560		1,976,560
Attendance		46,772		46,772
Guidance		2,417,542		2,417,542
Health Services		863,584		863,584
Social Services		1,326,791		1,326,791
Co-Curricular Activities		394,449		394,449
Interscholastic Activities		1,378,637		1,378,637
Transportation		6,646,689		6,646,689
Census		22,754		22,754
Employee Benefits	1,776,102	20,764,718	3,578,322	26,119,142
Interfund Transfer - Special Aid		165,000		165,000
Interfund Transfer - Capital			575,000	575,000
Debt Service			5,673,955	5,673,955
Total Proposed Budget	\$ 9,883,364	\$ 90,258,432	\$ 19,429,892	\$ 119,571,688

8.3% 75.5% 16.2% 100%

$$\frac{\text{Administrative}}{\text{Administrative} + \text{Program}} = \frac{\$ 9,883,364}{\$ 100,141,796} = 9.9\%$$

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	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	10,000	13,424	10,000	10,911	10,000		
Travel/Conferences	1010	415	36	500	500	500	1,000	500		
Supplies	1010	450	36	1,500	2,937	1,500	2,316	1,500		
TOTAL	1010			\$ 12,000	\$ 16,861	\$ 12,000	\$ 14,227	\$ 12,000	\$ -	0.00%

District Clerk

Salaries	1040	160	36	16,390	8,990	16,390	9,201	24,201		
Contractual	1040	400	36	1,000	1,000	1,000	1,347	1,000		
Supplies	1040	450	36	500	500	500	985	500		
TOTAL	1040			\$ 17,890	\$ 10,490	\$ 17,890	\$ 11,533	\$ 25,701	\$ 7,811	43.66%

District Meeting

Salaries	1060	160	36	8,600	6,179	8,600	8,600	8,600		
Contractual	1060	400	36	3,000	3,000	3,000	3,000	8,000		
TOTAL	1060			\$ 11,600	\$ 9,179	\$ 11,600	\$ 11,600	\$ 16,600	\$ 5,000	43.10%

EXPLANATORY NOTES: BOARD OF EDUCATION

The funds required by the Board of Education include the cost of attendance at local, state and national school boards meetings, publications and other materials. Also included are salaries of the District Clerk and a part-time clerk, expenses for the Board of Registration, and cost of district meetings.

The District Clerk, appointed by the Board of Education, is the official custodian of all school district minutes and related records. The costs of the school election or any special meeting called during the year, as required by law, is included in this category, such as the cost of legal notices, transportation of voting machines, etc. Additional funds will be needed to cover the use, supplies, programming fees, and technicians for voting machines and renting and transporting voting machines beginning in 2017, as required by law.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	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	260,606	280,778	271,054	407,117	270,000		
Non-Instructional Salary	1240	160	36	97,264	97,586	114,748	149,554	87,975		
Salary Other	1240	161	36	2,500	3,626	2,500	2,500	2,500		
Contractual	1240	400	36	6,000	7,500	6,000	20,209	7,500		
Travel/Conferences	1240	415	36	6,000	1,619	6,000	765	3,000		
Auto Allowance	1240	415	36 A	6,000	6,000	6,000	9,500	6,000		
Supplies	1240	450	36	2,250	421	2,250	3,370	2,250		
TOTAL	1240			\$ 380,620	\$ 397,530	\$ 408,552	\$ 593,015	\$ 379,225	\$ (29,327)	-7.18%

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	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	229,845	229,845	234,276	234,276	238,796		
Non-Instructional Salaries	1310	160	30	533,772	544,640	554,065	557,527	568,166		
Salary Other	1310	161	30	20,000	68,139	20,000	20,000	20,000		
Contractual	1310	400	30	45,000	93,264	52,500	52,500	52,500		
Postage	1310	410	30	4,000	20,323	5,000	5,000	5,000		
Memberships	1310	412	30	1,350	1,439	1,250	1,250	1,500		
Advertising	1310	413	30	2,000	1,954	2,000	2,000	2,000		
Travel/Conferences	1310	415	30	2,500	2,142	2,750	2,750	2,500		
Reproduction Services	1310	448	30	31,000	30,793	30,000	30,000	30,000		
Technical Services	1310	449	30	9,500	-	2,000	-	-		
Supplies	1310	450	30	22,500	22,129	22,000	22,000	22,500		
BOCES	1310	490	30	78,000	71,075	78,000	75,000	75,000		
TOTAL	1310			\$ 979,467	\$ 1,085,742	\$ 1,003,841	\$ 1,002,303	\$ 1,017,962	\$ 14,121	1.41%

Auditing

Internal Auditor	1320	400	30	25,000	28,000	25,000	25,000	25,000		
Claims Auditor - Contractual	1320	401	30	23,000	19,620	23,000	20,000	20,000		
External Auditor	1320	403	30	50,250	52,750	52,250	52,250	54,250		
TOTAL	1320			\$ 98,250	\$ 100,370	\$ 100,250	\$ 97,250	\$ 99,250	\$ (1,000)	-1.00%

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

				Budget Codes							
<u>Legal</u>											
Technical Services	1420	404	36	240,000	413,467	250,000	275,000	300,000			
Financial Services	1420	405	36	60,000	50,000	60,000	60,000	60,000			
	TOTAL	1420		\$ 300,000	\$ 463,467	\$ 310,000	\$ 335,000	\$ 360,000	\$ 50,000	16.13%	
<u>Human Resources & Leadership Development</u>											
Instructional Salary - Assistant Superintendent	1430	150	31	213,632	201,500	205,428	205,428	209,435			
Non-Instructional Salaries	1430	160	31	118,234	120,743	114,901	120,492	122,377			
Salary Other	1430	161	31	2,130	848	2,130	2,130	2,130			
Contractual	1430	400	31	15,000	11,537	15,000	15,000	15,000			
Leadership Development	1430	401	31	20,000	28,833	20,000	20,000	20,000			
Postage	1430	410	31	1,500	99	1,500	1,500	1,500			
Supplies	1430	450	31	1,500	1,447	1,500	1,500	1,500			
BOCES	1430	490	31	30,000	8,057	45,000	45,000	45,000			
	TOTAL	1430		\$ 401,996	\$ 373,063	\$ 405,459	\$ 411,050	\$ 416,942	\$ 11,483	2.83%	
<u>Public Information</u>											
Salaries	1480	160	36	52,736	63,367	63,367	65,585	65,585			
Printing/Reproduction	1480	448	36	5,000	5,000	5,000	5,000	5,000			
Supplies	1480	450	36	500	-	500	200	500			
BOCES	1480	490	36	5,000	-	5,000	1,000	1,000			
	TOTAL	1480		\$ 63,236	\$ 68,367	\$ 73,867	\$ 71,785	\$ 72,085	\$ (1,782)	-2.41%	

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

Budget Codes

Buildings & Grounds

Salaries - DG	1620	160	11	306,321	308,354	315,427	316,152	323,286		
Salaries - RB	1620	160	12	285,172	287,106	295,271	295,271	304,099		
Salaries - WO	1620	160	13	300,740	302,724	310,980	310,980	318,786		
Salaries - Bell	1620	160	21	488,773	479,611	507,228	509,703	520,786		
Salaries - SB	1620	160	22	495,878	505,307	516,095	516,820	528,076		
Salaries - HG	1620	160	26	804,329	796,645	831,064	767,080	786,079		
Salaries - Clerical/Mail Courier/Cleaner	1620	160	34	117,251	119,970	121,095	121,095	124,557		
Salaries - Director	1620	160	34 D	154,884	158,862	161,873	161,873	164,944		
Overtime	1620	161	34	290,000	395,916	290,000	290,000	290,000		
Overtime - Facilities Use	1620	161	36	-	62,145	-	60,000	-		
Summer Help	1620	162	34	26,250	21,998	26,250	26,250	26,250		
Substitutes	1620	164	34	70,000	81,556	70,000	70,000	70,000		
Comp/Vacation Reimbursement	1620	165	34	36,750	31,518	36,750	36,750	36,750		
Snow Removal	1620	167	34	25,000	20,002	25,000	25,000	25,000		
Equipment	1620	200	34	260,000	259,901	200,000	200,000	200,000		
Contractual	1620	400	34	50,000	205,758	50,000	50,000	80,000		
Shoe Reimbursement	1620	403	34	4,000	3,166	4,000	4,000	4,000		
Uniforms	1620	404	34	20,000	19,618	20,000	20,000	22,000		
Travel	1620	415	34	2,000	1,475	2,000	2,000	2,000		
Heating Fuel	1620	421	34	600,000	274,824	625,000	625,000	625,000		
LP/Natural Gas	1620	422	34	200,000	145,880	200,000	200,000	200,000		
Cartage	1620	423	34	110,000	103,900	110,000	110,000	110,000		
Extermination Services	1620	424	34	8,000	7,472	8,000	8,000	8,000		
Electricity	1620	425	34	775,000	676,719	825,000	825,000	725,000		
Water	1620	426	34	160,000	119,458	170,000	170,000	170,000		
Telephone Service & Repair	1620	427	34	110,000	104,696	110,000	110,000	110,000		
Equipment Rental	1620	435	34	5,000	-	5,000	5,000	5,000		
Building Repair	1620	436	34	-	69,850	-	-	-		
Security System	1620	447	34	125,000	119,995	125,000	125,000	125,000		
Security Guards	1620	448	36	187,500	210,061	207,500	207,500	270,000		
Technical Services	1620	449	34	5,000	-	5,000	5,000	5,000		
Supplies - D/W	1620	450	34	340,000	547,166	360,000	360,000	375,000		
Supplies - Maintenance	1620	451	34	57,500	59,213	57,500	57,500	57,000		
Supplies - Grounds	1620	452	34	60,000	58,073	80,000	80,000	90,000		
BOCES Telephone	1620	490	34	50,000	27,737	50,000	50,000	30,000		
TOTAL	1620			\$ 6,530,348	\$ 6,586,671	\$ 6,721,033	\$ 6,720,974	\$ 6,731,613	\$ 10,580	0.16%

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	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	423,808	400,164	425,665	470,064	483,502		
Salaries - Extra Staff	1621	161	34	40,000	-	40,000	40,000	40,000		
Equipment	1621	200	34	30,000	32,206	25,000	25,000	25,000		
Contractual	1621	400	34	240,000	763,681	300,000	300,000	350,000		
Contractual - Capital	1621	400	34 CAP	-	650,051	-	-	-		
Gifts/Donations D/W	1621	400	36 255	-	20,401	-	300	-		
Service Contracts	1621	401	34	520,000	626,022	550,000	550,000	590,000		
Storm Water Management Program	1621	403	34	7,500	7,500	7,500	7,500	7,500		
Landscaping	1621	429	34	10,000	9,300	10,000	10,000	10,000		
Snow Removal - Salt/Sand	1621	430	34	5,000	4,824	5,000	5,000	5,000		
Building Repair	1621	436	34	220,000	657,007	220,000	220,000	260,000		
Plant Repair	1621	437	34	30,000	126,405	30,000	30,000	30,000		
Equipment Repair	1621	438	34	15,000	8,531	10,000	10,000	10,000		
Field Maintenance	1621	440	34	210,000	225,626	245,000	245,000	245,000		
TOTAL	1621			\$ 1,751,308	\$ 3,531,717	\$ 1,868,165	\$ 1,912,864	\$ 2,056,002	\$ 187,837	10.05%

Five Year Capital Maintenance Plan

Blacktop Paving/Sealing	1621	400	34 5YP	75,000	75,000	75,000	75,000	80,000		
Heating System Maintenance	1621	401	34 5YP	60,000	117,300	60,000	60,000	80,000		
O&M Capital & Maintenance D/W	1621	402	34 5YP	220,000	226,589	220,000	220,000	220,000		
Building Condition Survey & Five Year Plan	1621	403	34 5YP	53,000	53,000	-	-	-		
Tree Maintenance	1621	429	34 5YP	20,000	19,840	20,000	20,000	25,000		
Field Maintenance - Special Projects	1621	440	34 5YP	20,000	56,563	20,000	20,000	20,000		
Safety/Security/Lighting	1621	447	34 5YP	40,000	265,531	40,000	40,000	40,000		
TOTAL	1621		5YP	\$ 488,000	\$ 813,822	\$ 435,000	\$ 435,000	\$ 465,000	\$ 30,000	6.90%

EXPLANATORY NOTES: CENTRAL SERVICES

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

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

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

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
2017-2018 BUDGET INFORMATION**

				2015-16		2016-17		2017-18	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
	Budget Codes									
<u>Special Items</u>										
Unallocated Insurance	1910	414	36	415,000	517,261	415,000	459,000	475,000		
School Association Dues	1920	400	36	22,500	22,811	22,500	22,500	23,000		
Judgments/Claims	1930	400	36	250,000	319,718	250,000	250,000	250,000		
Assessments	1950	400	36	65,000	62,702	65,000	65,000	65,000		
Refund on Real Property Taxes	1964	400	36	100,000	111,002	100,000	100,000	100,000		
BOCES Admin Services	1981	490	36	760,000	790,269	795,000	795,000	815,000		
BOCES Capital Services	1981	491	36	5,000	4,616	10,000	10,000	25,262		
BOCES Capital Project	1981	491	36	-	382,158	-	-	-		
	TOTAL	1900		\$ 1,617,500	\$ 2,210,537	\$ 1,657,500	\$ 1,701,500	\$ 1,753,262	\$ 95,762	5.78%

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

INSTRUCTION

Curriculum Development

Instructional Salary - Assistant Superintendent	2010	150	32	211,618	211,618	215,684	215,684	219,832		
Non-Instructional Salaries	2010	160	32	134,005	122,161	112,709	112,709	116,560		
Non-Instructional Salaries Other	2010	161	32	-	237	-	-	-		
Equipment	2010	200	32	2,500	-	2,500	-	2,500		
Contractual	2010	400	32	30,000	33,693	26,500	26,500	26,500		
Program Development - Communication	2010	400	32 PD	-	-	-	-	50,000		
Postage	2010	410	32	500	494	500	500	500		
Travel/Conferences	2010	415	32	2,400	4,339	4,400	4,400	4,400		
Reproduction	2010	448	32	4,000	6,312	4,000	4,000	4,000		
Supplies	2010	450	32	5,000	22,967	8,000	8,000	8,000		
BOCES	2010	490	32	66,500	47,036	66,500	66,500	66,500		
TOTAL	2010			\$ 456,523	\$ 448,857	\$ 440,793	\$ 438,293	\$ 498,792	\$ 57,999	13.16%

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Supervision - Regular

Principals Salaries - DG	2020	150	11	348,767	348,767	355,434	359,412	366,293
Principals Salaries - RB	2020	150	12	326,654	324,851	332,999	321,642	327,807
Principals Salaries - WO	2020	150	13	327,634	327,634	337,778	333,878	344,226
Principals Salaries - Bell	2020	150	21	374,276	374,276	381,330	381,330	388,525
Principals Salaries - SB	2020	150	22	333,857	334,457	340,878	340,878	347,427
Principals Salaries - HG	2020	150	26	700,799	696,004	702,001	702,001	715,529
Non-Instr Salaries - DG	2020	160	11	135,183	119,175	132,998	132,998	136,178
Non-Instr Salaries - RB	2020	160	12	102,879	103,394	106,394	106,394	109,966
Non-Instr Salaries - WO	2020	160	13	105,805	106,395	109,448	109,448	113,153
Non-Instr Salaries - Bell	2020	160	21	253,047	255,940	262,370	258,863	266,512
Non-Instr Salaries - SB	2020	160	22	246,628	247,862	254,707	254,706	262,913
Non-Instr Salaries - HG	2020	160	26	350,310	350,725	364,382	365,258	376,627
Non-Instr Salaries - Other DG	2020	161	11	1,102	1,596	1,102	1,102	1,102
Non-Instr Salaries - Other RB	2020	161	12	1,102	1,598	1,102	1,102	1,102
Non-Instr Salaries - Other WO	2020	161	13	1,102	94	1,102	1,102	1,102
Non-Instr Salaries - Other Bell	2020	161	21	1,102	71	1,102	1,102	1,102
Non-Instr Salaries - Other SB	2020	161	22	1,102	173	1,102	1,102	1,102
Non-Instr Salaries - Other HG	2020	161	26	1,102	17,896	1,102	1,102	1,102
Equipment WO	2020	200	13	800	-	800	800	800
Equipment PE	2020	200	33	3,000	2,000	3,000	3,000	3,000
Contractual DG	2020	400	11	300	-	300	300	300
Contractual RB	2020	400	12	500	514	400	300	300
Contractual WO	2020	400	13	500	500	450	450	450
Contractual Bell	2020	400	21	4,594	8,426	4,312	4,312	5,500
Contractual SB	2020	400	22	2,500	1,764	2,500	2,000	2,500
Contractual PE	2020	400	33	2,000	-	2,000	2,000	2,000
Memberships DG	2020	412	11	200	-	200	200	200
Memberships RB	2020	412	12	250	114	200	150	150
Memberships WO	2020	412	13	200	134	200	200	200
Memberships Bell	2020	412	21	300	250	200	200	500
Memberships SB	2020	412	22	200	109	150	150	150
Memberships HG	2020	412	26	1,000	599	1,000	1,000	1,000

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	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	350	184	350	350	300		
Travel/Conferences RB	2020	415	12	750	1,228	750	750	500		
Travel/Conferences WO	2020	415	13	800	881	800	800	800		
Travel/Conferences Bell	2020	415	21	600	256	450	450	1,200		
Travel/Conferences SB	2020	415	22	400	-	100	100	100		
Travel/Conferences HG	2020	415	26	1,275	2,650	1,275	1,275	1,275		
Travel/Conferences PE	2020	415	33	500	646	500	500	500		
Auto Allowance	2020	415	36	9,600	14,400	14,400	14,400	14,400		
Equipment Repair DG	2020	434	11	500	-	350	350	300		
Supplies DG	2020	450	11	1,000	441	500	500	400		
Supplies RB	2020	450	12	500	554	400	400	400		
Supplies WO	2020	450	13	500	180	450	450	450		
Supplies Bell	2020	450	21	400	175	200	200	500		
Supplies SB	2020	450	22	100	-	-	-	-		
Supplies HG	2020	450	26	4,000	3,384	4,000	4,000	4,000		
Supplies PE	2020	450	33	1,500	1,425	1,500	1,500	1,500		
TOTAL	2020			\$ 3,651,570	\$ 3,651,720	\$ 3,729,068	\$ 3,714,507	\$ 3,805,443	\$ 76,375	2.05%

Research, Planning & Evaluation

Research	2060	416	32	10,000	17,000	8,500	8,500	8,500		
Testing	2060	417	32	8,000	-	8,000	8,000	8,000		
TOTAL	2060			\$ 18,000	\$ 17,000	\$ 16,500	\$ 16,500	\$ 16,500	\$ -	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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Regular School

Instr Salaries - Class Size Reduction	2110	110	36	222	200,000	-	110,000	200,000	110,000
Instr Salaries - F/T KDG	2110	120	11	220	530,775	469,428	481,151	481,232	495,318
Instr Salaries - S/W	2110	120	11	222	2,372,608	2,153,529	2,253,972	2,166,279	2,121,246
Instr Salaries - Art	2110	120	11	230	118,625	136,717	139,235	138,640	140,443
Instr Salaries - Phys Ed	2110	120	11	235	231,138	240,764	249,274	249,028	255,115
Instr Salaries - Vocal Music	2110	120	11	238	146,318	92,012	96,195	96,195	100,380
Instr Salaries - F/T KRB	2110	120	12	220	653,545	654,118	668,064	667,587	683,849
Instr Salaries - S/W	2110	120	12	222	2,438,278	2,266,189	2,222,636	2,196,804	2,157,114
Instr Salaries - Art	2110	120	12	230	113,239	94,838	95,949	95,949	116,181
Instr Salaries - Phys Ed	2110	120	12	235	277,549	277,549	283,900	283,900	290,712
Instr Salaries - Vocal Music	2110	120	12	238	142,869	142,869	144,528	144,528	148,886
Instr Salaries - F/T KWO	2110	120	13	220	420,082	406,354	437,152	432,598	454,242
Instr Salaries - S/W	2110	120	13	222	2,221,547	1,903,959	2,086,521	2,012,177	2,028,848
Instr Salaries - Art	2110	120	13	230	114,295	114,295	115,622	115,622	136,070
Instr Salaries - Phys Ed	2110	120	13	235	174,022	174,022	179,314	179,314	183,392
Instr Salaries - Vocal Music	2110	120	13	238	139,419	139,419	141,078	141,078	145,437
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	-	1,000	1,000	1,000
Intramurals Bell	2110	127	21	252	1,500	-	1,500	1,500	1,500
Intramurals SB	2110	127	22	252	1,500	-	1,500	1,500	1,500
Intramurals HG	2110	127	26	252	2,400	1,523	2,400	2,400	2,400
Instr Salaries - 5th Grade	2110	130	21	223	498,660	498,505	515,015	515,842	530,674
Instr Salaries - 6th Grade	2110	130	21	224	1,118,553	1,120,693	1,153,710	1,151,399	1,183,157
Instr Salaries - English	2110	130	21	225	515,651	417,398	430,917	469,017	483,485
Instr Salaries - Language	2110	130	21	226	643,280	555,873	574,458	542,178	559,272
Instr Salaries - Math	2110	130	21	227	184,288	152,979	159,443	159,230	165,663
Instr Salaries - Science	2110	130	21	228	452,980	386,530	400,319	400,861	413,168
Instr Salaries - Social Studies	2110	130	21	229	615,373	447,084	459,839	498,962	516,360
Instr Salaries - Art	2110	130	21	230	167,955	207,301	214,550	169,095	177,576
Instr Salaries - Reading	2110	130	21	233	51,225	50,432	52,970	52,182	54,716
Instr Salaries - Phys Ed	2110	130	21	235	317,875	312,425	326,792	401,815	414,446
Instr Salaries - Instr Music	2110	130	21	236	193,490	192,807	197,328	196,670	203,687
Instr Salaries - Vocal Music	2110	130	21	238	128,062	128,062	132,425	132,425	136,789
Instr Salaries - Health Education	2110	130	21	244	110,822	111,154	114,892	115,224	122,134
Instr Salaries - Home & Careers	2110	130	21	248	114,265	114,265	118,625	118,625	122,986
Instr Salaries - Technology	2110	130	21	249	138,419	138,419	141,078	140,078	141,737
Instr Salaries - 5th Grade	2110	130	22	223	798,011	668,347	694,986	604,924	707,677
Instr Salaries - 6th Grade	2110	130	22	224	880,217	878,178	904,866	902,825	929,977

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Instr Salaries - English	2110	130	22	225	564,257	603,501	617,428	616,644	630,661
Instr Salaries - Language	2110	130	22	226	587,546	588,982	603,678	603,764	619,587
Instr Salaries - Math	2110	130	22	227	441,155	474,919	491,904	532,181	549,606
Instr Salaries - Science	2110	130	22	228	430,141	499,871	508,068	676,253	695,012
Instr Salaries - Social Studies	2110	130	22	229	247,089	414,627	432,157	320,533	333,831
Instr Salaries - Art	2110	130	22	230	188,649	217,179	224,197	195,193	201,730
Instr Salaries - Phys Ed	2110	130	22	235	335,589	263,806	279,373	278,837	287,175
Instr Salaries - Inst. Music	2110	130	22	236	456,138	446,541	455,911	456,136	467,648
Instr Salaries - Health Education	2110	130	22	244	121,168	68,537	125,525	72,510	76,478
Instr Salaries - Home & Careers	2110	130	22	248	138,419	137,885	141,078	139,913	141,737
Instr Salaries - Technology	2110	130	22	249	134,971	134,971	139,328	139,328	140,987
Instr Salaries - English	2110	130	26	225	1,701,639	1,509,350	1,567,717	1,458,393	1,506,532
Instr Salaries - Language	2110	130	26	226	1,605,036	1,518,909	1,628,088	1,590,080	1,688,219
Instr Salaries - Math	2110	130	26	227	1,629,826	1,636,197	1,676,649	1,538,612	1,573,120
Instr Salaries - Science	2110	130	26	228	2,236,581	2,046,560	2,285,722	2,210,812	2,231,693
Instr Salaries - Social Studies	2110	130	26	229	1,505,885	1,460,483	1,417,449	1,518,122	1,558,047
Instr Salaries - Fine/Pract Arts	2110	130	26	230	874,378	869,634	892,091	879,741	901,401
Instr Salaries - Phys Ed	2110	130	26	235	626,088	628,443	656,571	644,536	671,614
Instr Salaries - Perf Arts/Music	2110	130	26	238	431,963	406,577	412,365	414,195	423,502
Instr Salary - Theatre Arts	2110	130	26	239	120,274	130,021	131,980	131,980	136,337
Instr Salary - Resource Model	2110	130	26	242	138,419	138,419	141,078	140,078	141,737
Instr Salaries - Health Education	2110	130	26	244	174,202	174,202	176,193	176,193	178,723
Instr Salaries - Business Ed	2110	130	26	247	127,282	127,282	131,645	198,645	253,377
Instr Salary - Life School	2110	130	26	261	496,380	390,036	361,497	402,451	415,645
Instr Salaries - Staff Developers	2110	130	32		261,059	246,143	253,668	251,983	259,514
Instr Salary - Student Life Coordinator	2110	130	36		71,601	75,264	79,335	79,335	83,414
Instr Salary - Reading & Assessment	2110	130	36	252	105,728	105,728	109,912	75,569	79,534
Instr Salaries - Technology	2110	130	39		210,315	213,789	217,712	226,397	231,546
Instr Salary - HG Academic Support	2110	131	26	251	41,961	42,161	43,307	43,307	44,454
Instr Salary - TARP	2110	131	32		40,000	23,750	40,000	37,500	37,500
Instr Salary - Co-Facilitators	2110	132	26		25,000	17,500	25,000	25,000	25,000
Instr Salary - Innovation Fellows	2110	133	32		40,000	39,912	40,000	40,000	45,000
Instr Salary - Advanced Technology Fellows	2110	133	32	AT	-	45,000	45,000	37,500	37,500
Instr Salary - Collaborative Teaching Fellows	2110	133	32	CT	-	30,000	30,000	37,500	37,500
Mentoring - Orientation	2110	134	36	251	13,700	37,445	13,700	13,700	13,700
Educational Advance	2110	135	36	251	150,000	7,705	150,000	150,000	150,000
Curriculum Studies	2110	136	32	251	290,000	297,258	290,000	290,000	290,000
ESL Program	2110	138	32	251	425,659	425,411	433,473	431,319	437,287
Sick Leave Substitute Long Term	2110	139	36		300,000	236,079	300,000	300,000	300,000
Sick/Compensated Absences	2110	139	36	251	-	28,576	-	75,000	-

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
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				2015-16		2016-17		2017-18	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
Special Stipend D/W	2110	139	36 S	8,000	4,500	8,000	8,000	8,000		
Separation Cost	2110	140	36	31,419	-	-	-	-		
Summer Academic Program	2110	141	36	50,000	49,973	50,000	47,006	50,000		
Substitutes DG	2110	149	11 252	80,000	42,780	80,000	80,000	80,000		
Substitutes RB	2110	149	12 252	80,000	63,768	80,000	80,000	80,000		
Substitutes WO	2110	149	13 252	80,000	50,713	80,000	80,000	80,000		
Substitutes Bell	2110	149	21 252	75,000	70,243	75,000	75,000	75,000		
Substitutes SB	2110	149	22 252	75,000	94,438	75,000	75,000	75,000		
Substitutes HG	2110	149	26 252	95,000	107,936	95,000	95,000	95,000		
Director K-12 Literacy	2110	150	36 260	-	172,500	175,848	175,848	179,263		
Compensatory Education/Salaries	2110	150	36	1,540,918	1,200,774	1,442,454	1,256,312	1,424,984		
Compensatory Education/TAssts	2110	151	36	67,653	26,291	70,171	30,000	22,557		
Grade Level Chairperson - DG	2110	152	11	20,237	20,237	20,377	20,377	20,517		
Grade Level Chairperson - RB	2110	152	12	20,237	20,237	20,377	20,377	20,517		
Grade Level Chairperson - WO	2110	152	13	20,237	23,128	20,377	20,377	20,517		
Department Chairperson - Bell	2110	152	21	52,525	51,834	52,890	52,890	53,261		
Department Chairperson - SB	2110	152	22	52,525	52,525	52,890	52,525	53,263		
Department Chairperson - HG	2110	152	26	98,826	83,622	99,515	99,515	100,217		
Department Chairperson - D/W	2110	152	36	23,128	22,057	23,288	23,288	23,448		
Tech Learning	2110	155	36	-	106,990	106,990	106,990	40,000		
Teacher Aides DG	2110	166	11 252	202,491	224,031	223,284	220,604	232,304		
Teacher Aides RB	2110	166	12 252	180,852	181,917	199,450	202,685	229,479		
Teacher Aides WO	2110	166	13 252	201,401	220,723	236,964	223,089	230,467		
Teacher Aides Bell	2110	166	21 252	21,544	43,751	49,222	30,354	29,362		
Teacher Aides SB	2110	166	22 252	21,544	22,278	27,190	27,190	29,362		
Teacher Aides HG	2110	166	26 252	25,852	28,827	31,746	31,746	34,070		
Computer Aides Technology	2110	166	39	230,032	254,486	224,939	262,221	271,033		
Equipment - S/W DG	2110	200	11 260	2,000	2,250	2,000	2,000	2,000		
Equipment - S/W RB	2110	200	12 222	5,000	4,248	5,000	5,000	4,000		
Equipment - S/W WO	2110	200	13 222	13,000	4,632	12,000	12,000	14,470		
Equipment - Instr Music	2110	200	13 236	300	-	300	300	300		
Equipment - Physical Education	2110	200	21 235	2,457	2,231	2,175	2,175	2,300		
Equipment - S/W Bell	2110	200	21 260	5,339	4,905	5,057	5,057	3,500		
Equipment - Physical Education	2110	200	22 235	1,000	-	1,000	1,000	1,000		
Equipment - S/W SB	2110	200	22 260	5,500	4,266	5,500	5,500	5,500		
Equipment - STEAM/Research	2110	200	26	-	-	5,000	5,000	5,000		
Equipment - Science	2110	200	26 228	7,000	85	6,000	6,000	6,000		
Equipment - Art	2110	200	26 230	7,500	7,161	6,000	6,000	6,000		
Equipment - Music	2110	200	26 236	6,000	3,971	6,000	6,000	6,000		
Equipment - S/W HG	2110	200	26 260	50,000	31,621	50,000	50,000	50,000		

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					2015-16		2016-17		2017-18	Approved vs.	
					Approved	Year End	Approved	Year End	Proposed	Proposed	
					Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes											
Equipment - Life School	2110	200	26	261	1,200	1,200	1,200	1,200	1,200		
Equipment - D/W	2110	200	36	236	50,000	49,441	50,000	50,000	50,000		
Contractual/CORE DG	2110	400	11	222	-	45,994	-	-	-		
Gifts/Donations DG	2110	400	11	255	-	1,435	-	-	-		
Contractual/CORE RB	2110	400	12	222	-	10,456	-	-	-		
Gifts/Donations RB	2110	400	12	255	-	110	-	1,650	-		
Contractual/CORE WO	2110	400	13	222	1,300	4,649	1,500	1,500	3,000		
Gifts/Donations WO	2110	400	13	255	-	-	-	-	-		
Gifts/Donations Bell	2110	400	21	255	-	2,354	-	3,500	-		
Contractual S/W Bell	2110	400	21	260	10,250	50,442	10,000	10,000	10,000		
Contractual - S/W SB	2110	400	22	260	-	65,078	-	-	-		
Contractual - Performing Arts (Accompanist)	2110	400	26	238	3,000	2,634	3,000	3,000	3,000		
Gifts/Donations HG	2110	400	26	255	-	10,412	-	9,345	-		
Contractual/HG Graduation	2110	400	26	260	39,868	41,649	41,025	41,025	41,025		
Contractual/Resource Coordinator	2110	400	26	261	-	14,819	33,000	33,000	33,000		
Contractual - S/W HG	2110	401	26	260	10,000	291,394	12,000	12,000	12,000		
Contractual Curriculum Studies	2110	400	32	251	160,000	189,373	160,000	160,000	160,000		
Contractual D/W	2110	400	36		25,000	465,600	25,000	25,000	50,000		
Contractual/Sub Finder	2110	401	36		34,000	32,853	34,000	34,000	34,000		
Contractual/Project Adventure	2110	402	36		3,500	4,244	4,500	4,500	10,000		
Contractual/Projects D/W	2110	403	36		-	-	-	-	50,000		
Postage DG	2110	410	11	260	1,500	1,104	1,000	1,000	500		
Postage RB	2110	410	12	260	1,500	648	2,000	500	500		
Postage WO	2110	410	13	260	700	648	600	600	600		
Postage Bell	2110	410	21	260	1,500	1,435	1,180	1,180	1,280		
Postage SB	2110	410	22	260	4,300	2,289	4,300	3,000	4,000		
Postage HG	2110	410	26	260	6,000	6,506	6,000	6,000	6,000		
Travel/Conferences DG	2110	415	11	222	700	505	700	700	500		
Travel/Conferences RB	2110	415	12	222	1,000	935	900	900	900		
Travel/Conferences WO	2110	415	13	222	1,000	1,888	1,200	1,200	1,200		
Travel/Conferences Bell	2110	415	21	260	1,770	1,625	1,488	1,488	3,500		
Travel/Conferences SB	2110	415	22	260	4,000	954	2,500	2,500	2,500		
Travel/Conferences HG	2110	415	26	260	6,000	11,425	10,000	10,000	10,000		
Elementary Science Program	2110	431	32	251	4,500	2,864	4,500	4,500	4,500		
Equipment Repair/CORE DG	2110	434	11	222	662	67	700	700	500		
Equipment Repair/Instr Music DG	2110	434	11	236	180	-	180	180	180		
Equipment Repair/CORE RB	2110	434	12	222	500	-	300	300	300		
Equipment Repair - Instr Music	2110	434	12	236	300	-	500	300	300		
Equipment Repair/CORE WO	2110	434	13	222	300	150	300	300	300		
Equipment Repair/Instr Music WO	2110	434	13	236	300	300	400	400	400		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
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2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Equipment Repair - S/W Bell	2110	434	21	260	4,393	2,379	4,111	4,111	4,300
Equipment Repair - S/W SB	2110	434	22	260	7,000	5,289	5,000	7,500	6,000
Equipment Repair - Science	2110	434	26	228	500	-	500	500	500
Equipment Repair - Instr Music	2110	434	26	236	7,000	4,889	7,000	7,000	7,000
Equipment Repair - S/W	2110	434	26	260	3,000	3,499	3,000	3,000	3,000
Home/Hospital Tutoring	2110	441	32	251	15,000	9,354	15,000	15,000	15,000
Professional Improvement	2110	443	32	251	2,000	1,820	2,000	2,000	2,000
Gifted Program	2110	444	32	251	9,000	1,000	9,000	9,000	9,000
Reproduction Services DG	2110	448	11	260	20,000	17,465	20,000	20,000	20,000
Reproduction Services RB	2110	448	12	260	28,000	27,101	23,000	23,000	22,000
Reproduction Services WO	2110	448	13	260	21,000	19,826	21,000	21,000	21,000
Reproduction Services Bell	2110	448	21	260	35,943	28,464	35,000	35,000	35,000
Reproduction Services SB	2110	448	22	260	37,000	38,793	37,000	37,000	37,000
Reproduction Services HG	2110	448	26	260	56,000	53,068	56,000	56,000	56,000
Supplies - DG S/W	2110	450	11	222	31,000	36,873	31,016	31,016	30,019
Supplies - DG Art	2110	450	11	230	4,500	3,408	4,500	4,500	4,000
Supplies - DG Physical Education	2110	450	11	235	1,750	1,755	1,750	1,750	1,750
Supplies - DG Instr Music	2110	450	11	236	650	-	700	700	700
Supplies - DG Vocal Music	2110	450	11	238	650	631	700	700	700
Supplies - DG Learning Resources	2110	450	11	242	2,000	1,968	2,000	2,000	2,000
Supplies - RB S/W	2110	450	12	222	31,000	33,397	30,000	30,000	29,527
Supplies - RB Art	2110	450	12	230	4,000	3,704	4,000	4,000	4,000
Supplies - RB Instructional Music	2110	450	12	236	500	500	500	500	500
Supplies - RB Vocal Music	2110	450	12	238	650	642	650	650	650
Supplies - RB Learning Resources	2110	450	12	242	2,000	1,728	2,000	2,000	2,000
Supplies - RB Computer Lab	2110	450	12	249	7,000	6,484	7,000	7,000	7,000
Supplies - WO CORE	2110	450	13	222	25,784	31,291	24,278	24,278	24,278
Supplies - WO Art	2110	450	13	230	3,500	3,274	3,400	3,400	3,000
Supplies - WO Physical Education	2110	450	13	235	1,200	1,112	1,100	1,100	1,500
Supplies - WO Instr Music	2110	450	13	236	400	638	400	400	400
Supplies - WO Vocal Music	2110	450	13	238	300	275	300	300	300
Supplies - WO Learning Resources	2110	450	13	242	1,500	1,335	1,400	1,400	1,800
Supplies - Bell English	2110	450	21	225	4,000	3,609	3,718	3,718	4,000
Supplies - Bell Languages	2110	450	21	226	2,683	1,944	2,401	2,401	2,460
Supplies - Bell Mathematics	2110	450	21	227	4,491	4,376	4,209	4,209	4,269
Supplies - Bell Science	2110	450	21	228	6,784	6,320	6,502	6,502	6,562
Supplies - Bell Social Studies	2110	450	21	229	5,000	4,980	4,718	4,718	4,918
Supplies - Bell Art	2110	450	21	230	7,780	7,726	7,498	7,498	7,500
Supplies - Bell Combined Art	2110	450	21	232	1,305	1,247	1,023	1,023	1,023
Supplies - Bell Physical Education	2110	450	21	235	3,011	3,261	2,729	2,729	2,789

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					2015-16		2016-17		2017-18	Approved vs.	
					Approved	Year End	Approved	Year End	Proposed	Proposed	
					Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes											
Supplies - Bell Instructional Music	2110	450	21	236	3,837	3,821	3,555	3,555	3,600		
Supplies - Bell Vocal Music	2110	450	21	238	3,844	3,655	3,562	3,562	3,600		
Supplies - Bell Learning Resources	2110	450	21	242	1,683	1,665	1,401	1,401	2,501		
Supplies - Bell Health Education	2110	450	21	244	650	638	450	450	600		
Supplies - Bell Home & Careers	2110	450	21	248	5,685	5,631	5,403	5,403	5,463		
Supplies - Bell Technology	2110	450	21	249	5,835	2,897	5,553	5,553	5,600		
Supplies - Bell Computer Education	2110	450	21	250	6,807	6,755	6,525	6,525	6,600		
Supplies - Bell S/W	2110	450	21	260	34,615	38,228	34,300	34,300	35,715		
Supplies - SB English	2110	450	22	225	2,000	1,185	2,000	2,000	2,000		
Supplies - SB Language	2110	450	22	226	2,500	2,974	2,500	3,000	2,500		
Supplies - SB Math	2110	450	22	227	3,200	3,666	3,200	3,200	3,200		
Supplies - SB Science	2110	450	22	228	5,500	6,736	5,500	5,500	5,500		
Supplies - SB Soc. Studies	2110	450	22	229	2,600	2,505	2,600	2,600	2,600		
Supplies - SB Art	2110	450	22	230	7,500	5,807	7,500	7,500	7,500		
Supplies - SB Physical Education	2110	450	22	235	5,000	5,937	5,000	5,000	5,000		
Supplies - SB Instr Music	2110	450	22	236	3,500	3,491	3,500	3,500	3,500		
Supplies - SB Vocal Music	2110	450	22	238	1,500	1,498	1,500	1,500	1,500		
Supplies - SB Learning Resource	2110	450	22	242	1,500	1,240	1,500	1,500	1,500		
Supplies - SB Health	2110	450	22	244	1,500	1,029	500	500	500		
Supplies - SB Home & Careers	2110	450	22	248	6,000	6,906	6,000	6,000	6,000		
Supplies - SB Technology	2110	450	22	249	3,000	3,992	4,000	4,000	4,000		
Supplies - SB Computer Education	2110	450	22	250	4,000	7,951	6,000	6,000	6,000		
Supplies - SB S/W	2110	450	22	260	31,000	22,717	31,000	31,000	27,525		
Supplies - STEAM/Research	2110	450	26		-	-	5,000	5,000	5,000		
Supplies - HG English	2110	450	26	225	6,000	6,030	6,000	6,000	6,000		
Supplies - HG Language	2110	450	26	226	3,500	3,102	3,500	3,500	3,500		
Supplies - HG Mathematics	2110	450	26	227	7,200	5,647	7,200	7,200	7,200		
Supplies - HG Science	2110	450	26	228	20,600	26,882	19,000	19,000	19,000		
Supplies - HG Social Studies	2110	450	26	229	5,000	2,947	5,000	5,000	5,000		
Supplies - HG Fine/Practical Arts	2110	450	26	230	23,000	27,279	22,000	22,000	22,000		
Supplies - HG Physical Education	2110	450	26	235	6,000	5,331	6,000	6,000	6,000		
Supplies - HG Performing Arts	2110	450	26	238	7,500	13,118	7,500	7,500	7,500		
Supplies - HG Learning Resources	2110	450	26	242	3,000	3,582	3,000	3,000	3,000		
Supplies - HG Bus., Business & Health Ed.	2110	450	26	247	3,500	3,415	3,500	3,500	3,500		
Supplies - HG S/W	2110	450	26	260	26,000	47,569	26,000	26,000	26,000		
Supplies - LIFE School	2110	450	26	261	3,000	2,787	3,000	3,000	3,000		
Supplies - Furniture D/W	2110	450	36		25,000	17,622	25,000	25,000	100,000		
Textbooks - DG S/W	2110	480	11	222	10,000	10,000	14,000	14,000	14,000		
Textbooks - DG Learning Resources	2110	480	11	242	500	339	500	500	500		
Textbooks - RB S/W	2110	480	12	222	10,147	11,993	14,026	14,029	14,000		

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					2015-16		2016-17		2017-18	Approved vs.	
					Approved	Year End	Approved	Year End	Proposed	Proposed	
					Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes											
Textbooks - RB Learning Resources	2110	480	12	242	500	500	500	500	500		
Textbooks - WO S/W	2110	480	13	222	12,000	17,671	11,500	11,500	11,500		
Textbooks - WO Instr Music	2110	480	13	236	500	-	500	500	500		
Textbooks - WO Vocal Music	2110	480	13	238	100	-	100	100	100		
Textbooks - WO Learning Resources	2110	480	13	242	1,500	391	1,400	1,400	1,200		
Textbooks - Bell English	2110	480	21	225	3,905	3,413	3,623	3,623	3,683		
Textbooks - Bell Languages	2110	480	21	226	2,740	3,720	2,458	2,458	2,498		
Textbooks - Bell Mathematics	2110	480	21	227	400	239	200	200	200		
Textbooks - Bell Science	2110	480	21	228	600	369	400	400	400		
Textbooks - Bell Social Studies	2110	480	21	229	1,845	1,677	1,513	1,513	1,513		
Textbooks - Bell Health Education	2110	480	21	244	400	664	200	200	300		
Textbooks - SB English	2110	480	22	225	3,000	2,904	3,000	3,000	3,000		
Textbooks - SB Language	2110	480	22	226	8,000	7,757	8,000	8,000	8,000		
Textbooks - SB Math	2110	480	22	227	4,000	658	1,000	1,000	1,000		
Textbooks - SB Science	2110	480	22	228	2,500	-	1,000	1,000	1,000		
Textbooks - SB Social Studies	2110	480	22	229	3,500	2,909	2,500	2,500	2,500		
Textbooks - SB Health	2110	480	22	244	500	-	500	500	500		
Textbooks - SB S/W	2110	480	22	260	5,000	460	2,500	1,000	1,500		
Textbooks - English	2110	480	26	225	11,500	9,917	11,500	11,500	11,500		
Textbooks - Languages	2110	480	26	226	14,000	5,898	14,000	14,000	14,000		
Textbooks - Mathematics	2110	480	26	227	11,500	12,877	11,500	11,500	11,500		
Textbooks - Sciences	2110	480	26	228	17,000	18,219	17,000	17,000	17,000		
Textbooks - Social Studies	2110	480	26	229	18,000	20,090	18,000	18,000	18,000		
Textbooks - Physical Education	2110	480	26	235	1,000	-	1,000	1,000	1,000		
Textbooks - Learning Resources	2110	480	26	242	2,000	1,033	2,000	2,000	2,000		
Textbooks - Business & Health Ed	2110	480	26	247	500	395	500	500	500		
Textbooks - Curriculum Development	2110	480	32	251	240,000	275,379	115,000	115,000	75,000		
Textbooks - Parochial/Private Schools	2110	480	36	251	11,000	8,941	11,000	11,000	10,000		
BOCES Services - Regular School	2110	490	36	251	365,000	294,895	385,000	385,000	385,000		
BOCES Services - Arts In Education	2110	490	36	251	385,000	414,331	385,000	385,000	400,000		
BOCES Services - Environmental Education	2110	490	36	251	60,000	49,823	75,000	75,000	75,000		
TOTAL	2110				\$ 40,244,247	\$ 38,889,213	\$ 39,801,752	\$ 39,146,092	\$ 40,327,904	\$ 526,152	1.32%

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

EXPLANATORY NOTES: REGULAR SCHOOL

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

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

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

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

E/S/L: This program, presently in the district's six schools, is under the direction of an E/S/L coordinator. Students, after screening and identification, are provided with services by the coordinator and staff.

Sick Leave Substitute Long Term Replacement: Teachers involved in extended or disabling illnesses who have exhausted their sick leave time may draw from this negotiated sick bank.

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

Reproduction Services: Multi-year leasing of copiers.

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

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

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

BOCES Services: The amount paid to the Board of Cooperative Educational Services in this portion of the budget includes outdoor education, 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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	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	209,765	205,503	213,794	213,794	217,904
Instr Salaries - CSE/CPSE Chairpersons	2250	150	35 C	295,025	298,412	306,046	287,493	306,029
Instr Salaries	2250	150	35	4,091,488	4,120,673	4,428,634	4,304,202	4,310,916
Instr Salaries - Teaching Assts	2250	151	35 11	215,370	191,110	202,922	161,230	166,111
Instr Salaries - Teaching Assts	2250	151	35 12	224,340	217,131	232,939	193,808	197,194
Instr Salaries - Teaching Assts	2250	151	35 13	176,431	124,083	142,289	139,218	161,999
Instr Salaries - Teaching Assts	2250	151	35 21	234,135	247,499	255,981	277,296	282,017
Instr Salaries - Teaching Assts	2250	151	35 22	273,750	231,705	220,323	181,853	199,084
Instr Salaries - Teaching Assts	2250	151	35 26	323,405	439,427	467,353	561,091	608,150
Instr Salaries - Speech	2250	152	35	669,238	632,794	682,933	534,956	544,290
Instr Salaries - Miscellaneous	2250	154	35	-	2,968	-	-	-
Instr Salaries - PSD	2250	155	35	-	1,842	-	-	-
Non-Instr Salaries - Clerical	2250	160	35	266,942	266,817	276,399	259,399	281,868
Non-Instr Overtime - Clerical	2250	161	35	5,000	7,348	5,000	5,000	5,000
Non-Instr-Occupational Therapists	2250	162	35	206,662	206,671	211,541	211,541	216,407
Non-Instr-Physical Therapists	2250	163	35	102,757	102,766	106,292	106,292	110,255
Instr Salaries - CSE SY Teacher	2251	150	35	5,000	22,794	5,000	5,000	5,000
Instr Salaries - CSE SY General Ed Teacher	2251	151	35	5,000	-	5,000	5,000	5,000
Instr Salaries - CSE Speech	2251	152	35	4,000	-	4,000	4,000	4,000
Instr Salaries - CSE Psychologist	2251	153	35	5,000	-	5,000	5,000	5,000
Instr Salaries - CSE Summer Teacher	2252	150	35	22,000	16,089	22,000	22,000	22,000
Instr Salaries - CSE Summer General Ed Teacher	2252	151	35	5,000	1,811	5,000	5,000	5,000
Instr Salaries - CSE Summer Speech	2252	152	35	4,000	-	4,000	4,000	4,000
Instr Salaries - CSE Summer Psychologist	2252	153	35	15,000	12,208	15,000	15,000	15,000
Instr Salaries - Summer Curr Development	2252	155	35	60,000	45,899	60,000	60,000	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	841	40,000	40,000	40,000
Equipment/Student Services	2250	200	35	18,000	15,500	15,000	15,000	15,000
Equipment/Office	2250	201	35	2,000	1,050	2,000	2,000	2,000
Contractual/Services to Students	2250	400	35	820,000	423,993	700,000	700,000	658,477
Contractual/Office	2250	401	35	50,000	30,353	40,000	40,000	35,000
SEDCAR 611	2250	405	35	86,000	78,011	82,000	82,000	93,000
SEDCAR 619	2250	406	35	15,000	11,068	13,000	13,000	16,000
Postage	2250	410	35	9,000	3,862	8,500	8,500	5,000
Travel/Conferences	2250	415	35	5,000	2,192	4,000	4,000	3,000
Travel/Conferences - Supervision	2250	415	35 S	2,500	2,640	2,500	2,500	2,600
Hospital/Home Instruction	2250	441	35	15,000	12,671	13,000	13,000	13,000
Supplies/Student Services	2250	450	35	15,000	17,171	15,000	17,171	20,000
Supplies/Office	2250	451	35	6,000	4,783	6,000	6,000	6,000

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2017-2018 BUDGET INFORMATION**

				2015-16		2016-17		2017-18	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget Codes				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Tuition/NYS Public	2250	471	35	1,040,119	1,166,234	1,122,399	1,122,399	1,017,184		
Tuition/Private	2250	472	35	993,750	1,042,800	1,132,914	1,132,914	952,341		
BOCES Services	2250	490	35	1,645,960	1,413,998	1,753,428	1,753,428	1,792,098		
TOTAL	2250			\$ 12,187,637	\$ 11,622,715	\$ 12,832,187	\$ 12,519,085	\$ 12,407,924	\$ (424,263)	-3.31%

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Occupational Education

BOCES Occupational Education	2280	490	26	112,000	78,390	112,000	112,000	112,000		
TOTAL	2280			\$ 112,000	\$ 78,390	\$ 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	32,419	27,165	32,319	27,288	32,319		
Contractual - Instructional	2330	400	37	80,000	87,427	80,000	8,500	88,000		
Contractual - Driver Ed	2330	400	37	233	135,000	132,850	132,500	132,500		
Contractual - Other	2330	401	37	5,000	2,737	5,000	5,000	5,000		
Bank Fees	2330	402	37	2,000	529	1,000	1,000	1,000		
Postage	2330	410	37	5,000	19	2,000	2,000	2,000		
Reproduction Services	2330	448	37	5,123	5,123	8,000	9,000	10,000		
Supplies	2330	450	37	500	208	500	500	500		
TOTAL	2330			\$ 265,042	\$ 256,057	\$ 261,319	\$ 185,788	\$ 271,319	\$ 10,000	3.83%

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

School Library & Audio-Visual

Library

Instr Salary - DG	2610	150	11	237	94,992	93,009	99,061	97,054	103,138
Instr Salary - RB	2610	150	12	237	100,003	100,003	104,292	104,292	108,584
Instr Salary - WO	2610	150	13	237	146,318	146,318	147,977	147,977	149,636
Instr Salary - Bell	2610	150	21	237	110,822	110,822	115,174	115,174	119,534
Instr Salary - SB	2610	150	22	237	117,716	116,318	122,077	120,644	126,434
Instr Salary - HG	2610	150	26	237	285,738	223,941	236,189	171,325	179,981
Non-Instr Salary - DG	2610	160	11	237	28,935	-	-	-	-
Non-Instr Salary - RB	2610	160	12	237	28,934	-	-	-	-
Non-Instr Salary - Bell	2610	160	21	237	58,369	61,044	62,319	62,319	63,594
Non-Instr Salary - SB	2610	160	22	237	45,502	45,730	47,096	47,096	48,714
Non-Instr Salary - HG	2610	160	26	237	72,760	73,124	75,528	75,528	78,339
Bookbinding - HG	2610	401	26	237	500	127	500	500	500
Memberships - HG	2610	412	26	237	500	38	500	500	500
Equipment Repair - Bell	2610	434	21	237	170	168	-	-	-
Supplies - DG	2610	450	11	237	600	562	600	600	600
Supplies - RB	2610	450	12	237	800	680	800	800	800
Supplies - WO	2610	450	13	237	1,200	1,066	1,000	1,000	1,000
Supplies - Bell	2610	450	21	237	1,065	1,295	953	953	1,000
Supplies - SB	2610	450	22	237	1,500	1,158	1,500	1,500	1,500
Supplies - HG	2610	450	26	237	12,000	12,991	12,000	12,000	12,000
Books - DG	2610	456	11	237	237	2,790	4,500	4,500	4,500
Books - RB	2610	456	12	237	4,000	3,330	4,000	4,000	4,000
Books - WO	2610	456	13	237	1,500	4,725	1,600	1,600	1,600
Books - Bell	2610	456	21	237	7,800	8,720	7,518	7,518	7,518
Books - SB	2610	456	22	237	7,000	6,954	7,000	7,000	7,000
Books - HG	2610	456	26	237	6,000	5,597	6,000	6,000	6,000

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Library/ Av Aid Program - DG	2610	460	11	237	2,900	2,728	2,900	2,900	2,900		
Library/ Av Aid Program - RB	2610	460	12	237	2,900	2,364	2,900	2,900	2,900		
Library/ Av Aid Program - WO	2610	460	13	237	2,900	2,364	2,900	2,900	2,900		
Library/ Av Aid Program - Bell	2610	460	21	237	4,100	4,424	4,100	4,100	4,100		
Library/ Av Aid Program - SB	2610	460	22	237	4,100	4,043	4,100	4,100	4,100		
Library/ Av Aid Program - HG	2610	460	26	237	8,100	6,687	8,100	8,100	8,100		
Library BOCES	2610	490	36	237	50,000	49,045	50,000	50,000	50,000		
<u>Audio Visual</u>											
Equipment - WO	2610	200	13	231	1,000	-	900	900	900		
Equipment - Bell	2610	200	21	231	603	1,063	-	-	-		
Equipment - SB	2610	200	22	231	1,000	-	1,000	500	1,000		
Equipment Repair - WO	2610	434	13	231	200	-	200	200	200		
Equipment Repair - Bell	2610	434	21	231	400	-	-	-	-		
Supplies - DG	2610	450	11	231	7,500	6,820	7,500	7,200	7,250		
Supplies - RB	2610	450	12	231	1,000	999	1,000	1,000	1,000		
Supplies - WO	2610	450	13	231	700	125	700	700	700		
Supplies - Bell	2610	450	21	231	2,496	1,194	3,217	3,217	3,267		
Supplies - SB	2610	450	22	231	4,500	3,417	4,500	3,500	3,500		
TOTAL	2610				\$ 1,229,360	\$ 1,105,784	\$ 1,152,201	\$ 1,082,097	\$ 1,119,289	\$ (32,912)	-2.86%

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
2017-2018 BUDGET INFORMATION**

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Budget Codes

Computer Assisted Instruction

Instructional Salary - Director	2630	150	39	179,939	179,939	183,332	183,332	186,793		
Non-Instructional Salary	2630	160	39	75,467	84,748	77,421	77,421	79,407		
Equipment	2630	200	39	200,000	208,564	238,000	238,000	233,000		
Contract Services	2630	400	39	1,132,600	1,133,476	1,116,199	1,116,199	1,210,900		
Travel/Conferences	2630	415	39	2,500	1,641	2,500	2,500	2,500		
Technology Training	2630	449	39	10,000	9,998	10,000	10,000	10,000		
Supplies	2630	450	39	73,000	74,219	73,000	73,000	73,000		
State Aided Computer Software	2630	460	39	96,300	96,231	106,920	106,920	150,960		
BOCES	2630	490	39	-	-	-	-	30,000		
TOTAL	2630			\$ 1,769,806	\$ 1,788,816	\$ 1,807,372	\$ 1,807,372	\$ 1,976,560	\$ 169,188	9.36%

EXPLANATORY NOTES: INSTRUCTIONAL MEDIA

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

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
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Budget Codes

Attendance - Regular School

Non-Instr Salary - Attendance HG	2805	160	26	44,061	44,390	45,405	45,405	46,772		
TOTAL	2805			\$ 44,061	\$ 44,390	\$ 45,405	\$ 45,405	\$ 46,772	\$ 1,367	3.01%

Guidance - Regular School

Instr Salaries - Bell	2810	150	21	357,189	354,420	369,505	367,172	379,620		
Instr Salaries - SB	2810	150	22	414,843	419,168	429,482	427,841	436,825		
Instr Salaries - HG	2810	150	26	1,094,305	1,094,508	1,126,331	1,124,811	1,157,109		
Non-Instr Salaries - Bell	2810	160	21	60,467	60,769	62,421	62,421	64,407		
Non-Instr Salaries - SB	2810	160	22	59,132	59,428	61,073	61,073	63,045		
Non-Instr Salaries - HG	2810	160	26	242,084	218,457	248,432	233,696	240,436		
Proctor - Miscellaneous	2810	189	26	1,300	3,146	1,300	1,300	1,300		
Proctor - PSAT	2810	189	26	4,000	573	4,000	4,000	4,000		
Proctor - SAT	2810	189	26	11,000	5,260	11,000	11,000	11,000		
Proctor - AP	2810	189	26	13,500	22,959	13,500	13,500	13,500		
Contractual - Naviance	2810	400	36	1,500	1,500	1,500	1,500	3,500		
Project Challenge	2810	400	26	6,500	3,920	5,000	5,000	5,000		
Peer Leadership	2810	400	26	12,000	10,214	12,000	12,000	12,000		
Postage	2810	410	26	500	-	500	500	500		
Memberships	2810	412	26	600	240	600	600	600		
Travel/Conferences	2810	415	26	4,000	3,604	4,000	4,000	4,000		
Reproduction Services	2810	448	26	4,000	4,333	4,000	4,000	4,000		
Technical Services	2810	449	26	500	750	500	500	500		
Supplies	2810	450	21	800	695	550	550	700		
Supplies	2810	450	22	800	467	500	500	500		
Supplies	2810	450	26	5,000	5,303	5,000	5,000	5,000		
BOCES Services	2810	490	26	10,000	5,529	10,000	10,000	10,000		
TOTAL	2810			\$ 2,304,020	\$ 2,275,244	\$ 2,371,194	\$ 2,350,964	\$ 2,417,542	\$ 46,348	1.95%

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Health Services/Diagnostic Screening

RN Salaries - DG	2815	160	11	126,602	153,302	135,000	181,891	145,996		
RN Salaries - RB	2815	160	12	60,096	60,096	63,068	63,068	66,037		
RN Salaries - WO	2815	160	13	57,885	57,885	60,847	60,847	63,808		
RN Salaries - Bell	2815	160	21	79,913	81,076	83,470	83,470	83,985		
RN Salaries - SB	2815	160	22	83,058	84,671	83,573	83,573	84,088		
RN Salaries - HG	2815	160	26	79,913	112,526	151,121	111,820	143,561		
LPN Salaries - HG	2815	160	26 LPN	-	-	-	-	40,401		
Non-Instr Salary - DG Clerk	2815	161	11	14,720	14,493	15,247	15,456	-		
Non-Instr Salary - RB Clerk	2815	161	12	18,716	18,231	19,513	19,413	20,121		
Non-Instr Salary - WO Clerk	2815	161	13	14,344	14,122	14,868	15,071	15,611		
Non-Instr Salary - HG Clerk	2815	161	26	29,439	29,743	30,494	30,494	31,566		
Health Services - Other Districts	2815	400	36	77,500	79,363	77,500	77,500	77,500		
Travel/Conferences - WO	2815	415	13	400	400	150	150	160		
Physicians Fees	2815	420	36	70,000	72,622	75,000	75,000	76,500		
Equipment Repair - DG	2815	434	11	100	-	100	100	100		
Equipment Repair - SB	2815	434	22	150	-	-	-	150		
Supplies - DG	2815	450	11	900	895	900	900	900		
Supplies - RB	2815	450	12	1,500	1,420	1,500	1,500	1,500		
Supplies -WO	2815	450	13	1,500	1,407	1,350	1,350	1,500		
Supplies - Bell	2815	450	21	4,000	3,754	3,718	3,718	4,400		
Supplies - SB	2815	450	22	1,700	718	1,700	1,000	1,700		
Supplies - HG	2815	450	26	4,000	3,162	4,000	4,000	4,000		
TOTAL	2815			\$ 726,436	\$ 789,886	\$ 823,119	\$ 830,321	\$ 863,584	\$ 40,465	4.92%

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Psychologist - District Wide

Instr Salaries	2820	150	36	\$ 1,036,957	\$ 978,919	\$ 1,004,041	\$ 1,002,511	\$ 1,033,216		
TOTAL	2820			\$ 1,036,957	\$ 978,919	\$ 1,004,041	\$ 1,002,511	\$ 1,033,216	\$ 29,175	2.91%

Social Worker Service

Instr Salaries - Social Workers D/W	2825	150	36	210,650	212,070	216,962	216,144	221,665		
Student Assistance Counselor	2825	400	26	69,000	68,975	70,500	70,500	71,910		
TOTAL	2825			\$ 279,650	\$ 281,045	\$ 287,462	\$ 286,644	\$ 293,575	\$ 6,113	2.13%

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

Co-Curricular Activities

Chaperones - DG	2850	151	11	518	-	518	518	518		
Chaperones - RB	2850	151	12	518	-	518	518	518		
Chaperones - WO	2850	151	13	518	-	518	518	518		
Chaperones - Bell	2850	151	21	12,000	3,034	12,000	12,000	12,000		
Chaperones - SB	2850	151	22	12,420	5,698	12,420	12,420	12,420		
Chaperones - HG	2850	151	26	20,000	7,770	20,000	20,000	20,000		
Extra Duty Pay - Salaries	2850	152	36	294,975	301,811	294,975	294,975	294,975		
Contractual - SB	2850	400	22	13,000	11,115	9,000	9,000	11,000		
Performing Arts Assistants	2850	400	26	-	11,494	7,500	7,500	7,500		
PAC Tech Services	2850	400	36	20,000	9,898	20,000	20,000	20,000		
Student Activities - HG	2850	408	26	15,000	15,000	15,000	15,000	15,000		
TOTAL	2850			\$ 388,949	\$ 365,820	\$ 392,449	\$ 392,449	\$ 394,449	\$ 2,000	0.51%

EXPLANATORY NOTES: PUPIL ACTIVITIES

Co-Curricular Activities: The salaries, supplies and expenses for the Co-Curricular Activity Program are listed. These activities are offered in such a manner that they are allied to, but not an integral part of, the instructional program. The activities include Yearbook, Student Council, Music Clubs, Theater Club and Literary Clubs.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	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	149,930	152,929	155,988	155,988	155,988			
Coaching Salaries	2855	152	40	645,000	618,217	660,000	645,000	660,000			
Athletic Trainer	2855	153	40	-	45,818	49,100	49,100	100,400			
Chaperones	2855	154	40	23,000	54,552	23,000	23,000	23,000			
Fitness Center Supervisor	2855	155	40	11,500	140	-	11,500	-			
Athletic Coordinator	2855	156	40	12,631	13,170	12,631	12,631	12,631			
Non-Instr Salary	2855	160	40	64,529	66,004	67,279	68,385	70,518			
Salary Other	2855	161	40	500	-	500	500	500			
Equipment	2855	200	40	35,000	32,796	35,000	35,000	35,000			
Contractual	2855	400	40	600	68,056	600	600	600			
Gift Code	2855	400	40	255	-	2,842	-	-			
Ice Hockey Program	2855	400	40	H	7,000	7,000	7,500	7,500	12,000		
Athletic Trainer	2855	400	40	T	65,000	-	-	-	-		
Strength and Conditioning Supervisor	2855	400	40	S	-	-	15,000	15,000	-		
Athletic Services	2855	401	40		15,000	13,087	17,000	17,000	1,800		
Event Security	2855	402	40		5,000	3,240	5,500	5,500	20,000		
Memberships/Dues	2855	412	40		4,000	3,656	4,500	4,500	5,000		
Travel/Conferences	2855	415	40		3,000	1,170	3,000	3,000	3,200		
Facility Rental	2855	432	40		27,250	25,300	30,000	30,000	32,000		
Laundry/Reconditioning	2855	433	40		22,000	22,177	24,000	24,000	24,000		
Equipment Repair	2855	434	40		30,500	21,202	30,500	30,500	30,500		
Awards	2855	445	40		1,000	1,300	1,200	1,200	1,500		
Tournament Entry Fees & Dues	2855	446	40		9,000	7,778	9,500	9,500	10,000		
Printing	2855	448	40		500	158	500	500	500		
Supplies	2855	450	40		65,000	111,981	65,000	65,000	68,000		
BOCES	2855	490	40		99,500	93,423	109,500	109,500	111,500		
TOTAL	2855				\$ 1,296,440	\$ 1,365,996	\$ 1,326,798	\$ 1,324,404	\$ 1,378,637	\$ 51,839	3.91%

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
2017-2018 BUDGET INFORMATION**

				2015-16		2016-17		2017-18	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
<u>Pupil Transportation</u>										
Salaries	5510	160	36	74,472	76,421	77,590	79,190	80,574		
Salaries	5510	160	26	10,000	-	10,000	10,000	10,000		
Contractual	5510	400	36	30,000	53,615	33,600	33,600	33,600		
Gas & Supplies	5510	450	36	500,000	184,321	400,000	400,000	325,000		
Field Trips - DG	5540	402	11	1,800	390	1,800	1,800	1,800		
Field Trips - RB	5540	402	12	1,800	-	1,800	1,800	1,800		
Field Trips - WO	5540	402	13	1,800	1,260	1,800	1,800	1,800		
Field Trips - Bell	5540	402	21	2,500	150	2,500	2,500	2,500		
Field Trips - SB	5540	402	22	2,500	220	2,500	2,500	2,500		
Field Trips - HG	5540	402	26	7,000	6,225	7,000	7,000	7,000		
Special Education	5540	402	35	1,180,483	1,113,024	1,400,400	1,400,400	1,385,425		
Van Monitors	5540	402	35 MON	506,969	566,093	574,600	574,600	579,750		
General Education (Public & Private)	5540	402	36	4,047,440	4,167,375	3,942,000	3,942,000	4,049,940		
Athletic Trips	5540	402	40	154,000	159,082	160,000	160,000	165,000		
	TOTAL	5540		\$ 6,520,764	\$ 6,328,177	\$ 6,615,590	\$ 6,617,190	\$ 6,646,689	\$ 31,099	0.47%

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Budget Codes

OTHER SERVICES

Community Services

Non-Instructional Salary - Census	8070	160	41	20,792	21,914	21,914	22,754	22,754		
TOTAL	8070			\$ 20,792	\$ 21,914	\$ 21,914	\$ 22,754	\$ 22,754	\$ 840	3.83%

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
2017-2018 BUDGET INFORMATION**

2015-16		2016-17		2017-18	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		1,706,450	1,495,914	1,526,000	1,526,000	1,465,950		
Teachers Retirement - NYS TRS	9020	800	36		7,165,000	6,574,847	6,381,000	6,381,000	5,357,620		
FICA	9030	800	36		4,590,250	4,176,561	4,633,400	4,633,400	4,732,310		
Workers Compensation	9040	800	36		330,000	329,201	335,000	335,000	335,000		
Life Insurance	9045	800	36		22,400	21,885	25,535	25,535	30,000		
Unemployment	9050	800	36		125,000	8,624	125,000	75,000	100,000		
Administrators LTD	9055	800	36		19,300	19,180	20,050	20,050	19,247		
Health Insurance Buy-Out CCT	9060	150	36	1	44,000	37,125	38,500	38,500	37,750		
Health Insurance Buy-Out COSA	9060	160	36		55,000	39,875	38,500	38,500	27,500		
Health Insurance	9060	800	36		10,987,000	10,657,866	11,356,000	11,356,000	12,430,205		
Medicare Reimbursement	9060	800	36	M	575,000	596,063	611,000	611,000	673,797		
Dental/Custodians	9060	802	36		79,200	77,359	80,840	80,840	86,515		
Joint Benefit Fund - Teachers/ Administrators	9070	800	36		681,000	675,288	649,640	649,640	653,680		
Joint Benefit Fund - COSA	9070	801	36		140,000	103,195	138,570	138,570	137,080		
Employee Assistance Program (EAP)	9089	490	36		15,050	13,376	17,000	17,000	17,000		
Vision/Custodians	9089	802	36		15,700	15,261	15,200	15,200	15,488		
Compensated Absences	9089	880	36		-	63,068	-	-	-		
TOTAL	9099				\$ 26,550,350	\$ 24,904,689	\$ 25,991,235	\$ 25,941,235	\$ 26,119,142	\$ 127,907	0.49%

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
2017-2018 BUDGET INFORMATION**

				2015-16		2016-17		2017-18		Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed		
				Budget	Actual	Budget	Projection	Budget	Budget	Variance \$	Variance %
Budget Codes											
<u>Debt Service</u>											
Bonds - Principal	9711	600	36	2,545,000	2,545,000	2,645,000	2,645,000	2,785,000			
Bonds - Interest	9711	700	36	1,379,056	1,379,056	1,277,256	1,277,256	1,145,006			
TAN - Interest	9760	700	36	100,000	26,400	75,000	-	-			
Lease/Purchase Telephone - Principal & Interest	9785	600	34	126,969	126,969	126,969	126,969	126,969			
Lease/Purchase Technology - Principal & Interest	9785	600	39	301,784	300,305	349,448	332,059	412,059			
Lease/Purchase EPC I - Principal & Interest	9789	600	36	944,059	944,059	944,059	944,059	944,059			
Lease/Purchase EPC II - Principal & Interest	9789	600	36	-	-	-	55,192	260,862			
TOTAL	9799			\$ 5,396,869	\$ 5,321,789	\$ 5,417,732	\$ 5,380,535	\$ 5,673,955	\$ 256,223	4.73%	
<u>Interfund Transfers</u>											
Transfer to Special Aid	9901	950	35								
- Summer School Program				175,000	158,169	175,000	175,000	165,000			
Transfer to Capital Projects	9950	900	34								
- Identified Project				575,000	575,000	575,000	575,000	575,000			
TOTAL	9999			\$ 750,000	\$ 733,169	\$ 750,000	\$ 750,000	\$ 740,000	\$ (10,000)	-1.33%	
GRAND TOTAL				\$ 117,901,688	\$ 116,937,405	\$ 118,225,288	\$ 117,284,247	\$ 119,571,688	\$ 1,346,400	1.14%	

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:

- 2015-16 - Horace Greeley Upper Main Gym, Roof, Resurface Tennis Courts, and Bell ADA Compliance & Security Upgrades
- 2016-17 - Horace Greeley Carpet and ACT Removal, Bell Roof Section Replacement, and Backflow Preventer Install at DG, RB, WO, Bell & HG
- 2017-18 - Horace Greeley K Building Roof, Bell South Greeley Parking Lot, and Horace Greeley Laser Cutter

**DEBT SERVICE SCHEDULE
2017-18 THRU 2031-32**

School Year	Bond			Lease/Purchase - EPC (Phases I & II)		
	Principal	Interest	Total	Principal	Interest	Total
2017-18	2,785,000	1,145,006	3,930,006	930,767	274,154	1,204,921
2018-19	2,730,000	1,033,606	3,763,606	952,758	252,163	1,204,921
2019-20	2,830,000	924,406	3,754,406	975,283	229,637	1,204,921
2020-21	2,965,000	782,906	3,747,906	998,356	206,564	1,204,921
2021-22	3,075,000	664,306	3,739,306	1,021,992	182,928	1,204,921
2022-23	3,215,000	510,556	3,725,556	1,046,203	158,718	1,204,921
2023-24	1,635,000	398,031	2,033,031	1,071,004	133,917	1,204,921
2024-25	1,685,000	348,981	2,033,981	1,096,410	108,511	1,204,921
2025-26	1,740,000	296,325	2,036,325	1,122,435	82,486	1,204,921
2026-27	1,805,000	226,725	2,031,725	1,149,097	55,824	1,204,921
2027-28	1,870,000	163,550	2,033,550	704,380	28,512	732,892
2028-29	1,930,000	107,450	2,037,450	242,736	18,126	260,862
2029-30	1,995,000	39,900	2,034,900	247,443	13,418	260,862
2030-31				252,242	8,620	260,862
2031-32				257,134	3,728	260,862
	<u>\$30,260,000</u>	<u>\$ 6,641,750</u>	<u>\$ 36,901,750</u>	<u>\$12,068,240</u>	<u>\$ 1,757,306</u>	<u>\$ 13,825,546</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 (A) 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 I (B) 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.
- [4] On August 11, 2016, District entered into a lease purchase agreement for its energy performance contract Phase II in the amount of \$3,383,396 with an interest rate of 1.9296% for 15 years. This borrowing has no budgetary impact because the principal and interest are paid by the energy savings and State Building Aid.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY
PROPOSED 2017-2018 BUDGET**

	Approved 2016-17	Proposed 2017-18	Approved vs. Proposed
REVENUES			
Real Property Taxes	2,981,457	3,026,269	
From Fund Balance/Reserves	24,078	-	
Operating Income	46,600	46,600	
State Local Library Aid	5,000	5,000	
Investment Income	8,000	8,000	
TOTAL	<u>\$ 3,065,135</u>	<u>\$ 3,085,869</u>	0.68%
EXPENDITURES			
Staff			
Salaries	1,689,722	1,619,614	
Benefits			
Disability Insurance	707	786	
Health Insurance	369,319	374,955	
MTA Tax	3,077	3,077	
NYS Retirement	266,936	246,843	
Social Security	118,204	113,324	
Workers' Compensation	11,859	11,859	
	<u>\$ 2,459,824</u>	<u>\$ 2,370,458</u>	-3.6%
Library Materials			
Books	77,000	77,000	
Electronic Materials	52,000	55,000	
Periodicals	15,225	15,225	
Recordings	45,501	45,501	
Software	500	500	
	<u>\$ 190,226</u>	<u>\$ 193,226</u>	1.6%

**CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY
PROPOSED 2017-2018 BUDGET**

	Approved 2016-17	Proposed 2017-18	Approved vs. Proposed
Operating Expenses			
Building Maintenance & Repair	38,800	56,290	
Building Service Contracts	32,259	34,045	
Custodial Supplies	8,000	9,000	
Director's Contingency	500	500	
Electricity	40,000	40,000	
Equipment Maintenance	14,979	17,105	
Fuel	20,000	20,000	
Grounds Maintenance	18,360	19,060	
Insurance	32,665	32,665	
Office & Library Supplies	18,000	19,500	
Postage	5,674	5,674	
Printing	7,816	7,780	
Professional Fees	34,552	90,039	
Programs	19,865	27,836	
Property Taxes	8,000	8,000	
Telephone	8,374	12,334	
Travel & Miscellaneous	1,580	5,070	
Water	2,000	2,000	
Westlynx	103,661	115,287	
	<u>\$ 415,085</u>	<u>\$ 522,185</u>	25.8%
Interfund Transfer	-	-	
TOTAL	<u><u>\$ 3,065,135</u></u>	<u><u>\$ 3,085,869</u></u>	0.68%

**TAX ANALYSIS 2017-2018
ESTIMATED
CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY**

PUBLIC LIBRARY BUDGET		\$ 3,085,869
Less: Revenues from Sources Other Than Local Property Taxes		<u>\$ 59,600</u>
Appropriation of Fund Balance/Reserves		<u>\$ 0</u>
	Tax Levy	<u><u>\$ 3,026,269</u></u>
	<u>NEW CASTLE</u>	<u>MT. PLEASANT</u>
ASSESSED TAXABLE VALUATION	<u>\$ 911,604,390</u>	<u>\$ 6,813,506</u>
EQUALIZATION RATE	<u>19.50%</u>	<u>1.52%</u>
FULL TAXABLE VALUATION	<u>\$ 4,674,894,308</u>	<u>\$ 448,256,974</u>
PORTION OF TAX LEVY	<u>91.3%</u>	<u>8.7%</u>
TAX LEVY	<u>\$ 2,761,482</u>	<u>\$ 264,787</u>
<u>RATE PER \$1,000 (ESTIMATED)</u>		
Public Library Estimated 2017-2018 Budget	<u>\$ 3.03</u>	<u>\$ 38.86</u>
Compared to Public Library Actual 2016-2017	\$ 2.98	\$ 38.94
\$ Increase per \$1000	\$ 0.05	\$ (0.08)
% Increase (Estimated)	1.64%	-0.22%

PROFESSIONAL STAFFING SUMMARY

	2016-17 ACTUAL STAFFING	2017-18 ESTIMATED STAFFING	2017-18 OVER (UNDER)
Central Administration	6.0	6.0	
Principals/ Assistant Principals	14.0	14.0	
Staff Developers	2.0	2.0	
Elementary Classroom Teachers - Grades K-4	64.0	61.0	(3.0)
Classroom Teachers - Grades 5-12	134.3	134.3	
LIFE School Program	3.5	3.5	
Art	12.6	13.1	0.5
Business/Driver Education	2.0	2.0	
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	2.0	2.0	
Industrial Arts-Technology	2.0	2.0	
Instructional Media-Technology/Director	2.8	2.8	
Librarians	7.0	7.0	
Music	12.0	12.0	
Physical Education/Interscholastic Director	18.5	18.5	
Psychologists	8.0	8.0	
Social Workers	1.8	1.8	
Special Education	51.6	50.6	(1.0)
Speech	7.0	7.0	
Theater-Communications	1.0	1.0	
Other	1.0	1.0	
TOTAL	374.50	371.00	(3.50)

STATISTICAL DATA

	Enrollment	
	Actual	Projected
	2016-17	2017-18
Elementary Schools	1,296	1,285
Middle Schools	1,203	1,178
High School	1,340	1,339
Out Placements	36	36
	3,875	3,838

SCHOOL BUDGET DATA

YEAR	ENROLLMENT	BUDGET	INCREASE (DECREASE) OVER PREVIOUS YEAR		NEW CASTLE TAX RATE	INCREASE (DECREASE) OVER PREVIOUS YEAR		
			\$	%		\$/1,000	%	
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	3971	116,856,988	2,028,900	1.77	104.29	1.61	1.57	
15-16	3904	117,901,688	1,044,700	0.89	105.72	1.43	1.37	
16-17	3875	118,225,288	323,600	0.27	105.93	0.21	0.19	
17-18	3838	119,571,688	1,346,400	1.14	106.83	0.90	0.85	(Estimated)

CHANGES IN GRADE ENROLLMENT

2008-2018

Grade	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
											Projected
K	325	274	292	260	260	240	276	217	229	223	235
1	293	329	281	293	270	275	253	285	222	247	232
2	337	301	334	293	294	263	276	265	293	235	259
3	326	340	305	337	298	285	282	280	272	308	242
4	321	326	342	312	341	301	293	289	289	283	317
ELEMENTARY	1602	1570	1554	1495	1463	1364	1380	1336	1305	1296	1285
5	355	325	330	347	311	337	304	295	292	294	278
6	308	361	328	338	355	306	342	306	300	297	297
7	320	312	359	326	339	353	309	344	308	303	299
8	322	312	312	357	329	329	353	302	348	309	304
MIDDLE	1305	1310	1329	1368	1334	1325	1308	1247	1248	1203	1178
9	313	324	311	310	353	333	322	351	303	355	318
10	337	306	321	310	306	348	330	324	353	307	359
11	377	334	296	319	308	302	341	333	321	349	307
12	320	368	335	298	319	310	298	344	335	329	355
HIGH SCHOOL	1347	1332	1263	1237	1286	1293	1291	1352	1312	1340	1339
IN DISTRICT	4254	4212	4146	4100	4083	3982	3979	3935	3865	3839	3802
OUT OF DISTRICT PLACEMENT	31	40	37	34	38	40	31	36	39	36	36
TOTAL	4285	4252	4183	4134	4121	4022	4010	3971	3904	3875	3838

CHANGES IN SCHOOL GROUP ENROLLMENT

2008-2018

School Year	ELEMENTARY			SECONDARY			Total Enrollment	Increase/Decrease Over Previous Year
	K	1-4	Total	5-8	9-12	Total		
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	1104	1380	1308	1291	2599	3979	(3)
2014-15	217	1119	1336	1247	1352	2599	3935	(44)
2015-16	229	1076	1305	1248	1312	2560	3865	(70)
2016-17	223	1073	1296	1203	1340	2543	3839	(26)
2017-18 (Projected)	235	1050	1285	1178	1339	2517	3802	(37)

INFORMATIONAL MEETING ON BUDGET

Wednesday, May 3, 2017

Horace Greeley High School 7:30 pm

ANNUAL SCHOOL DISTRICT VOTE

Tuesday, May 16, 2017

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

Register on any business day at the office of the District Clerk
during normal business hours,
up to May 11, 2017 five (5) days prior to the election.

Applications for absentee ballots for voting on Board of Education and Library members and the 2017-2018 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

NEW YORK STATE REPORT CARD

The NYS Report Card is available at:

<http://data.nysed.gov/profile.php?instid=800000035177>

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 2014-15 school year.

2014-15 SCHOOL YEAR		
This School District	General Education	Special Education
Instructional Expenditures	\$67,157,453	\$19,657,780
Pupils	4003	404
Expenditures Per Pupil	\$16,777	\$48,658
Similar District Group (Low Need/Resource Capacity)	General Education	Special Education
Instructional Expenditures	\$5,420,612,686	\$2,029,698,250
Pupils	376,529	51,434
Expenditures Per Pupil	\$14,396	\$39,462
All School Districts	General Education	Special Education
Instructional Expenditures	\$31,780,752	\$13,848,179,596
Pupils	2,659,777	451,571
Expenditures Per Pupil	\$11,949	\$30,667
2014-15 SCHOOL YEAR - TOTAL EXPENDITURES PER PUPIL		
This School District	Similar District Group	NY State
\$29,387	\$26,207	\$22,556

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

Tax Exemption Impact Report

Assessment Year: 2016		Municipality: New Castle
County: Westchester		Total Assessed Value: 960,261,873
SWIS Code: 553600	School Value Report (553604)	Uniform Percentage: 19.50
Equalized Total Assessed Value = 4,924,419,861		

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
12100	NY STATE	RPTL 404(1)	44	60,631,282	1.23
12350	PUB AUT ST	RPTL 412 & Pub Auth L	2	1,884,615	0.04
13100	CTY OWNED	RPTL 406(1)	3	308,205	0.01
13500	TWN WITHIN	RPTL 406(1)	170	10,769,025	0.22
13800	SCHOOL DIS	RPTL (408)	20	89,249,230	1.81
13870	SPEC DIST	RPTL 410	4	4,235,384	0.09
13880	FIRE DIST	Trans L 64	1	4,958,974	0.10
14110	US PROP	State L 54	1	3,846,153	0.08
21600	RELIG CORP	RPTL 462	1	1,118,461	0.02
25110	CONST PROT	RPTL 420-a	12	30,176,641	0.61
25230	NPC M/M IM	RPTL 420-a	3	3,493,846	0.07
25300	NON-PROFIT	RPTL 420-b	22	18,452,820	0.37
27350	CEMETARIES	RPTL 446	2	1,045,641	0.02
41120	ALT VET	RPTL 458-a	98	1,176,000	0.02
41130	WAR VET	RPTL 458-a	84	1,680,000	0.03
41140	DIS VET	RPTL 458-a	16	578,764	0.01
41400	CLERGY	RPTL 460	1	7,692	0
41640	VOL FIRE	RPTL 466-c, d, f	40	2,501,471	0.05
41670	VOL AMBULANCE	RPTL 466-b	10	1,017,512	0.02
41730	AGRIC	Ag-Mkts L 306	3	4,229,015	0.09
41800	SENIOR-ALL	RPTL 467	41	7,363,789	0.15
47460	FOREST LAN	RPTL 480-a	2	801,025	0.02
	Total Exemptions (No System EX's)		580	249,525,545	5.07
	Total Exemptions (with System EX's)		580	249,525,545	5.07

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: _____

Tax Exemption Impact Report

Assessment Year: 2016

County: Westchester

SWIS Code: 5534

School Value Report (553604)
Equalized Total Assessed Value = 487,085,921

Municipality: Mt. Pleasant

Total Assessed Value: 7,403,706

Uniform Percentage: 1.52

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13100	CITY OWNED	RPTL 406(1)	4	39,671	0.01
13500	TWN WITHIN	RPTL 406(1)	8	553,355	0.11
13650	VILLAG OWN	RPTL 406(1)	1	88,815	0.02
25130	CHARITIES	RPTL 420-a	1	273,026	0.06
25230	N/P IMPROV	RPTL 420-a	4	36,101,973	7.41
41120	WAR VET	RPTL 458-a	10	107,763	0.02
41130	COMBAT VET	RPTL 458-a	1	39,999	0.01
41140	DISABL VET	RPTL 458-a	1	39,999	0.01
41400	CLERGY	RPTL 458-a	1	98,684	0.02
41640	VOL FIREFIGHTER/AMB	RPTL 466-c, d, f	1	175,657	0.04
41800	AGED-ALL	RPTL 467	1	138,947	0.03
47460	FOREST LND	RPTL 480-a	1	648,026	0.13
			34	38,305,915	7.87
	Total Exemptions (No System EX's)				
50000	WHOLLY EXEMPT		2	118,421	0.02
	Total Exemptions (with System EX's)		36	38,424,336	7.89

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 2017-2018

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

Interim Superintendent

\$ 270,000	Annual Salary
\$ 13,291	Annualized Cost of Benefits
\$ 6,000	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 1,490	▪ Contribution to Health/Dental/Vision
\$ 7,886	▪ Social Security @ 6.2% based on maximum wages of \$127,200
\$ 3,915	▪ Medicare @ 1.45% of annual salary

**Administrator Salary Disclosure
2017-2018**

Assistant Superintendent for Curriculum and Instruction

\$ 219,832	Annual Salary
\$ 52,907	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 21,544	▪ Mandatory TRS Contribution @ 9.80% of annual salary
\$ 20,289	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 7,886	▪ Social Security @ 6.2% based on maximum wages of \$127,200
\$ 3,188	▪ Medicare @ 1.45% of annual salary

Assistant Superintendent for Leadership Development and Human Resources

\$ 209,435	Annual Salary
\$ 33,969	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 20,525	▪ Mandatory TRS Contribution @ 9.80% of annual salary
\$ 2,521	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 7,886	▪ Social Security @ 6.2% based on maximum wages of \$127,200
\$ 3,037	▪ Medicare @ 1.45% of annual salary

Assistant Superintendent for Business

\$ 238,796	Annual Salary
\$ 44,377	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 23,402	▪ Mandatory TRS Contribution @ 9.80% of annual salary
\$ 9,626	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 7,886	▪ Social Security @ 6.2% based on maximum wages of \$127,500
\$ 3,463	▪ Medicare @ 1.45% of annual salary

**Administrator Salary Disclosure
2017-2018**

\$ 210,592	High School Principal
\$ 178,559	High School Assistant Principal
\$ 165,322	High School Assistant Principal
\$ 161,056	High School Assistant Principal
\$ 214,219	Middle School Principal
\$ 187,690	Middle School Principal
\$ 174,306	Middle School Assistant Principal
\$ 159,737	Middle School Assistant Principal
\$ 195,868	Elementary School Principal
\$ 194,306	Elementary School Principal
\$ 183,069	Elementary School Principal
\$ 170,425	Elementary School Assistant Principal
\$ 149,920	Elementary School Assistant Principal
\$ 144,738	Elementary School Assistant Principal
\$ 217,904	Director of Special Education and Related Services
\$ 186,793	Director of Technology
\$ 179,263	Director of K-12 Literacy Districtwide
\$ 164,944	Director of School Facilities
\$ 170,000	Director of Physical Education and Athletics
\$ 170,333	CSE/CPSE Chairperson
\$ 152,898	CSE/CPSE Chairperson

CHAPPAQUA CENTRAL SCHOOL DISTRICT BUDGET NOTICE

2017-2018

Overall Budget Proposal	Budget Adopted for the 2016-7 School Year	Budget Proposed for the 2017-18 School Year	Contingency Budget for the 2017- 18 School Year
Total Budgeted Amount, Not Including Separate Propositions	\$118,225,288	\$119,571,688	\$118,813,658
Increase/Decrease for the 2017-18 School Year		\$1,346,400	\$588,370
Percentage Increase/Decrease in Proposed Budget		1.14%	0.50%
Change in the Consumer Price Index		1.26%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$105,968,116	\$106,726,146	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable**	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$105,968,116	\$106,726,146	\$105,968,116
F. Permissible Exclusions to the School Tax Levy Limit	\$3,751,146	\$3,898,700	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$103,028,016	\$103,762,432	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)	\$102,216,970	\$102,827,446	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$811,046	\$934,986	
Administrative Component	10,030,075	9,883,364	9,861,533
Program Component	88,539,729	90,258,432	89,704,312
Capital Component	19,655,484	19,429,892	19,247,813

*Provide a statement of assumptions made in projecting a contingency budget for the 2017-18 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The contingency budget would require \$758,030 in reductions from the proposed 2017-18 budget. Reductions would be made across the budget beginning with the non-contingent expenses. The reductions would include student supplies, certain equipment purchases, field trips, athletics, building & grounds, and staffing.

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

Description	Amount
n/a	n/a

	Under the Budget Proposed for the 2017-18 School Year
Estimated Basic STAR Exemption Savings ¹	\$1,764

The annual budget vote for the fiscal year 2017-2018 by the qualified voters of the Chappaqua Central School District, Westchester County, New York, will be held at Horace Greeley High School in said district on Tuesday, May 16, 2017 between the hours of 7:00am and 9:00pm, prevailing time in the Horace Greeley High School, at which time the polls will be opened to vote by voting 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.