

Chappaqua Central School District

2026-2027

Adopted Budget



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

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BOARD OF EDUCATION

President	Cailee Hwang
Vice President	Alissa Dorfman
Member	Matt Auerbach
Member	Tim McNamara
Member	Allison Steinbauer
Ex Officio Student Member	Matthew Wohlstadter

ADMINISTRATIVE OFFICIALS

Superintendent of Schools	Christine Ackerman, Ph.D.
Assistant Superintendent for Pupil Personnel Services	Yasmin Helou-Caré, Ph.D.
Assistant Superintendent for Curriculum and Instruction	Adam Pease, Ed.D.
Assistant Superintendent for Human Resources and Leadership Development	Andrew Corsilia
Assistant Superintendent for Business	Joshua Culwell-Block

THE MISSION STATEMENT OF THE CHAPPAQUA SCHOOL DISTRICT

Our mission is to foster a dynamic learning environment where students, families, and educators work together to promote academic excellence, nurture social-emotional well-being, and create a lifelong love of learning.

We strive to be an inclusive, connected school community that encourages collaboration and prepares compassionate, responsible, global citizens.

Dear Chappaqua Central School District Community,

As we prepare for the upcoming school year, we are pleased to present the proposed 2026–2027 School Budget for your consideration on May 19, 2026. This tax cap-compliant budget sustains our strong academic, social-emotional, and extracurricular programs while advancing our strategic priorities and maintaining high-quality student experiences across the District.

The proposed budget for the 2026–2027 school year is \$150,125,516, which represents a 3.97% increase over the current year’s budget. The proposed budget includes a 2.99% tax levy increase, which is below the New York State tax cap.

Through the thoughtful and collaborative work of our administrative team, staff, and community, the budget development process reflects a careful review of our programs, practices, and long-term priorities. This process ensures that our resources are aligned with the needs of our students while maintaining fiscal responsibility.

The proposed budget reflects our commitment to our strategic priorities, including:

- Maintaining optimal class sizes and staffing levels by preserving current student-to-teacher ratios and staffing structures
- Expanding early learning opportunities by increasing access to the Pre-Kindergarten program
- Enhancing student support and special education services, including the addition of a K–12 behavioral specialist and a social worker or psychologist at Horace Greeley High School
- Investing in safety, security, and infrastructure through upgraded camera and public address systems, along with key facility improvements

Throughout this Budget Book, you will find detailed information about the proposed budget and the investments that support our students and schools.

Please be sure to vote on Tuesday, May 19, 2026, from 7:00 AM to 9:00 PM in the gymnasium at Horace Greeley High School.

Thank you for your continued support of our schools and our students.

Sincerely,



Christine Ackerman, PhD
Superintendent of Schools

Estimada comunidad del Distrito Escolar Central de Chappaqua:

Mientras nos preparamos para el próximo año escolar, nos complace presentar el presupuesto escolar propuesto para 2026–2027 para su consideración el 19 de mayo de 2026. Este presupuesto, que cumple con el límite de impuestos (tax cap), sostiene nuestros sólidos programas académicos, socioemocionales y extracurriculares, al tiempo que avanza en nuestras prioridades estratégicas y mantiene experiencias estudiantiles de alta calidad en todo el Distrito.

El presupuesto propuesto para el año escolar 2026–2027 es de \$150,125,516, lo que representa un aumento del 3.97% con respecto al presupuesto del año actual. El presupuesto propuesto incluye un aumento del gravamen fiscal del 2.99%, el cual está por debajo del límite de impuestos del estado de Nueva York.

A través del trabajo reflexivo y colaborativo de nuestro equipo administrativo, el personal y la comunidad, el proceso de desarrollo del presupuesto refleja una revisión cuidadosa de nuestros programas, prácticas y prioridades a largo plazo. Este proceso garantiza que nuestros recursos estén alineados con las necesidades de nuestros estudiantes, manteniendo al mismo tiempo la responsabilidad fiscal.

- El presupuesto propuesto refleja nuestro compromiso con nuestras prioridades estratégicas, que incluyen:
- Mantener el tamaño óptimo de las clases y los niveles de personal, preservando las proporciones actuales de estudiantes por maestro y las estructuras de personal.
- Ampliar las oportunidades de aprendizaje temprano mediante el aumento del acceso al programa de Pre-Kindergarten.
- Mejorar el apoyo estudiantil y los servicios de educación especial, incluyendo la adición de un especialista en comportamiento K–12 y un trabajador social o psicólogo en la Escuela Secundaria Horace Greeley.
- Invertir en seguridad e infraestructura a través de sistemas mejorados de cámaras y megafonía, junto con mejoras clave en las instalaciones.

A lo largo de este Libro del Presupuesto, encontrará información detallada sobre el presupuesto propuesto y las inversiones que apoyan a nuestros estudiantes y escuelas.

Por favor, asegúrese de votar el martes 19 de mayo de 2026, de 7:00 AM a 9:00 PM en el gimnasio de la Escuela Secundaria Horace Greeley.

Gracias por su continuo apoyo a nuestras escuelas y a nuestros estudiantes.

Atentamente,



Christine Ackerman, PhD
Superintendente de Escuelas

BUDGET PROCESS AND DEVELOPMENT 2026-2027

August	Administrators begin budget discussions.
October	The budget development schedule and directions are sent to central office administrators, principals and directors, including per pupil allocations and budget targets. Enrollment projections are made.
November	Budget requests are developed by each department or building. Preliminary financial forecasts are made for budget revenues and expenditures. The budget calendar is determined following the state provided timeline.
December-February	Budget requests are reviewed with the Assistant Superintendent for Business. The preliminary budget is compiled and 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 the budget vote.
May	Budget notice is published for public hearing. Public hearing to present adopted budgets. Voting on the School Budget, School Board Members, Library Budget and Library Board Members, and any other propositions will be held May 19, 2026.

TAX RATE ANALYSIS 2026-2027
ESTIMATED
CHAPPAQUA CENTRAL SCHOOL DISTRICT

SCHOOL DISTRICT BUDGET		\$ 150,125,516
Less: Revenues from Sources Other Than Local Property Taxes		\$ 19,545,204
Appropriation of Fund Balance		\$ 2,300,000
	Tax Levy	<u>\$ 128,280,312</u>
	<u>NEW CASTLE</u>	<u>MT. PLEASANT</u>
ASSESSED TAXABLE VALUATION	\$ 939,086,937	\$ 6,776,237
EQUALIZATION RATE	13.95%	1.07%
FULL TAXABLE VALUATION	\$ 6,731,806,000	\$ 633,293,178
PORTION OF TAX LEVY	91.40%	8.60%
TAX LEVY	\$ 117,250,040	\$ 11,030,272
<u>RATE PER \$1,000 (ESTIMATED)</u>		
School District Estimated 2026-2027 Budget	\$ 124.86	\$ 1,627.79
School District Approved 2025-2026	\$ 122.33	\$ 1,608.59
\$ Change per \$1000	\$ 2.53	\$ 19.20
% Change	2.06%	1.19%

2026-2027 Property Tax Report Card

Contact Person: Joshua Culwell-Block	Adopted Budget	Proposed Budget	Percent
Telephone Number: 914-238-7200 x10006	2025-2026	2026-2027	Change
	(A)	(B)	(C)
Total Budgeted Amount, not Including Separate Propositions	144,392,025	150,125,516	3.97%
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	124,550,099	128,280,312	
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)	124,550,099	128,280,312	2.99%
F. Permissible Exclusions to the School Tax Levy Limit	5,632,377	6,352,200	
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions 3	118,917,722	123,074,652	
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)	118,917,722	121,928,112	
I. Difference: (G - H); (negative value requires 60.0% voter approval) 2	0	1,146,540	
Public School Enrollment	3,574	3,528	-1.29%
Consumer Price Index	2.95%	2.63%	

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 2026-27, includes any carryover from 2025-2026 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2025-2026 (D)	Estimated 2026-2027 (E)
Adjusted Restricted Fund Balance	12,223,116	13,075,113
Assigned Appropriated Fund Balance	2,500,000	2,300,000
Adjusted Unrestricted Fund Balance	5,768,001	6,005,021
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.99%	4.00%

2026-2027 Informe de Impuestos de Propiedad

661004 - CHAPPAQUA CENTRAL SCHOOL DISTRICT

Persona de Contacto: Joshua Culwell-Block

Numero de Teléfono: 914-238-7200 x10006

	Propuestado 2025-2026 (A)	Propuesto Presupuesto 2026-2027 (B)	Cambio Porcentual (C)
Monto Total Presupuestado, Sin Incluir Proposiciones Separadas	144,392,025	150,125,516	3.97%
A. Impuesto Fiscal Propuesto Para Respalidar El Monto Total Presupuestado 1	124,550,099	128,280,312	
B. Impuesto Fiscal Para Respalidar la Deuda de la Biblioteca, Si Corresponde	0	0	
C. Recaudación de Impuestos Por Proposiciones No Excluibles, Si Corresponde 2	0	0	
D. Cantidad Total de La Reserva de Límite Fiscal Utilizada Para Reducir el Gravamen Del Año Corriente, Si Corresponde	0	0	
E. Propuesto Total de Impuesto Fiscal Para el Año Escolar (A + B + C - D)	124,550,099	128,280,312	2.99%
F. Exclusiones permitidas al Límite de Impuestos de la Escuela	5,632,377	6,352,200	
G. Límite del Impuesto a la Escuela, <u>Excluyendo</u> el Impuesto Por las Exclusiones Permitidas 3	118,917,722	123,074,652	
H. Propuesto Total de Impuesto Fiscal Para el Año Escolar, <u>Excluyendo</u> el Impuesto Para Pagar la Deuda de la Biblioteca y/o Exclusiones Permisibles (E - B - F + D)	118,917,722	121,928,112	
I. Diferencia: (G - H); (el valor negativo requiere 60.0% de aprobación de los votantes) 2	0	1,146,540	
Matriculación En Escuelas Públicas	3,574	3,528	-1.29%
Índice de Precios al Consumidor	2.95%	2.63%	

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

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

3 Para 2026-2027, incluye cualquier remanente de 2025-2026 y excluye cualquier gravamen de impuestos por deuda de biblioteca o reserva del año anterior por exceso de gravamen de impuestos, incluidos los intereses.

	Actual 2025-2026 (D)	Estimado 2026-2027
Saldo Ajustado del Fondo Restringido	12,223,116	13,075,113
Saldo Asignado del Fondo Asignado	2,500,000	2,300,000
Saldo de Fondos No Restringido Ajustado	5,768,001	6,005,021
Saldo Ajustado del Fondo No Restringido Como Porcentaje del Presupuesto Total	3.99%	4.00%

Schedule of Reserve Funds (Chapter 514)

Reserve	Description	3/31/2026 Current Balance	Intended Use of the Reserve in 2026-27 School Year
Capital	For the payment of costs of renovation, construction, reconstruction and improvements.	1,046,859	To pay for capital emergencies
Repair	To pay the cost of repairs to capital improvements or equipment.	6,483	No appropriation designated
Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	5,350	No appropriation designated
Insurance	To pay liability, casualty and other types of uninsured losses.	240,644	No appropriation designated
Property Loss	To establish and maintain a program of reserves to cover property loss.	67,531	No appropriation designated
Liability	To establish and maintain a program of reserves to cover liability claims incurred.	250,147	No appropriation designated
Tax Certiorari	To establish a reserve fund for tax certiorari settlements.	1,454,684	To pay property tax refunds from Tax Certiorari proceedings
Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	2,687,795	For payment of employee accrued liabilities at separation/retirement
Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System.	3,356,866	No appropriation designated
Mandatory Reserve for Debt Service	To cover debt service payments on outstanding obligations after the sale of district capital assets.	3,106,757	To offset debt payments
		12,223,116.00	

FOUR-YEAR BUDGET ANALYSIS - REVENUES

	<u>APPROVED</u> 2023-2024 <u>BUDGET</u>	<u>APPROVED</u> 2024-2025 <u>BUDGET</u>	<u>APPROVED</u> 2025-2026 <u>BUDGET</u>	<u>PROPOSED</u> 2026-2027 <u>BUDGET</u>
SCHOOL DISTRICT BUDGET	<u>\$ 138,296,286</u>	<u>\$ 140,747,738</u>	<u>\$ 144,392,025</u>	<u>\$ 150,125,516</u>
<u>Proposed Revenue</u>				
Tax Levy	119,574,460	121,738,983	124,550,099	128,280,312
State Aid	11,397,143	12,400,660	13,080,204	14,996,105
Other Sources	<u>7,324,683</u>	<u>6,608,095</u>	<u>6,761,722</u>	<u>6,849,099</u>
TOTAL	<u>\$ 138,296,286</u>	<u>\$ 140,747,738</u>	<u>\$ 144,392,025</u>	<u>\$ 150,125,516</u>
<u>Percentage of Budget</u>				
Tax Levy	86.5%	86.5%	86.3%	85.4%
State Aid	8.2%	8.8%	9.1%	9.9%
Other Sources	<u>5.3%</u>	<u>4.7%</u>	<u>4.7%</u>	<u>4.6%</u>
TOTAL	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

2026-27 REVENUES SUMMARY - % OF BUDGET

<u>Revenues</u>	<u>2026-27 Proposed Budget</u>	<u>% Budget</u>
Real Property Taxes	128,280,312	85.4%
State Sources	14,996,105	10.0%
Appropriation of Fund Balance	2,300,000	1.5%
Debt Service Reserve Use	350,000	0.2%
Tax Revenues	1,968,076	1.3%
Use of Money and Property	787,875	0.5%
Miscellaneous Revenues	897,250	0.6%
Charges for Services	545,898	0.4%
TOTAL	<u>\$ 150,125,516</u>	<u>100%</u>

GENERAL FUND REVENUES

	2024-25 APPROVED	2025-2026 APPROVED	2026-2027 PROPOSED	Approved vs. Proposed
<u>Real Property Taxes</u>				
Town of New Castle	110,960,415	113,633,975		
Town of Mt. Pleasant	10,778,568	10,916,124		
TOTAL	\$ 121,738,983	\$ 124,550,099	\$ 128,280,312	2.99%
<u>State Sources</u>				
Building Aid	2,837,632	2,791,293	3,100,000	
State Aid (Others)	9,563,028	10,288,911	11,896,105	
TOTAL	12,400,660	13,080,204	14,996,105	14.65%
<u>Appropriation of Fund Balance</u>				
Unassigned	2,728,279	2,500,000	2,300,000	
Unassigned or Sale of Property (Bond)	0	0	0	
Restricted:				
Debt Service Fund	0	0	350,000	
TOTAL	2,728,279	2,500,000	2,650,000	6.00%
<u>Tax Revenues</u>				
Sales Tax	1,836,001	1,925,261	1,968,076	
TOTAL	1,836,001	1,925,261	1,968,076	2.22%
<u>Charges For Services</u>				
Continuing Education Tuition	351,000	354,600	391,287	
Student Charges & Fees	12,000	12,000	12,000	
Borderline Property Tax	139,815	142,611	142,611	
TOTAL	502,815	509,211	545,898	7.20%

GENERAL FUND REVENUES

2024-25 APPROVED	2025-2026 APPROVED	2026-2027 PROPOSED	Approved vs. Proposed
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Use of Money & Property

Interest & Earnings	895,000	825,000	675,000	
Rental/Sale of Real Property/Equipment	160,000	230,000	247,875	
TOTAL	1,055,000	1,055,000	922,875	-12.52%

Miscellaneous Revenues

Refund of Prior Years' Expenditures	205,000	390,000	390,000	
Unclassified Revenue	281,000	382,250	372,250	
TOTAL \$	486,000	\$ 772,250	762,250	-1.29%

TOTAL REVENUE	\$ 140,747,738	\$ 144,392,025	\$150,125,516	3.97%
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2026-27 EXPENDITURES SUMMARY - % OF BUDGET

<u>Expenditures</u>	<u>2026-27 Proposed Budget</u>	<u>% Budget</u>
Instruction	79,851,935	53.2%
Employee Benefits	33,847,858	22.5%
General Support	17,707,134	11.8%
Debt Service	10,025,716	6.7%
Transportation	8,517,041	5.7%
Interfund Transfers	150,000	0.1%
Community Services	25,832	0.0%
TOTAL	<u>\$ 150,125,516</u>	<u>100.0%</u>

BUDGET SUMMARY

	2024-25 APPROVED	2025-26 APPROVED	2026-27 PROPOSED	Approved vs. Proposed
GENERAL SUPPORT				
Board of Education	65,516	66,339	71,947	
Central Administration	467,975	486,131	503,661	
Finance/Legal	1,725,035	1,696,736	1,776,257	
Human Resources/Public Information	859,834	904,268	1,025,128	
Operations & Maintenance	11,573,914	12,017,220	12,095,340	
Special Items	1,978,525	2,086,064	2,214,801	
TOTAL	\$ 16,670,799	\$ 17,256,758	\$ 17,687,134	2.49%
INSTRUCTION				
Supervision	4,991,659	5,094,842	5,253,987	
Regular School	43,402,724	44,615,542	45,795,181	
Special Schools	324,275	312,250	344,787	
Special Education	13,940,428	14,372,913	15,193,258	
Instructional Media	4,717,985	4,691,567	4,629,038	
Pupil Services	5,257,000	5,514,381	5,852,020	
Pupil Activities	2,352,654	2,532,911	2,803,665	
TOTAL	\$ 74,986,725	\$ 77,134,406	\$ 79,871,935	3.55%
TRANSPORTATION				
TOTAL	\$ 7,918,436	\$ 8,174,502	\$ 8,517,041	4.19%
COMMUNITY SERVICES				
TOTAL	\$ 20,000	\$ 24,871	\$ 25,832	3.86%
UNDISTRIBUTED				
Employee Benefits	31,922,626	32,803,460	33,847,858	
Debt Service	7,207,965	8,525,590	10,025,716	
Interfund Transfers	2,021,187	472,437	150,000	
TOTAL	\$ 41,151,778	\$ 41,801,487	\$ 44,023,574	5.32%
GENERAL FUND APPROPRIATIONS				
	140,747,738	144,392,025	150,125,516	3.97%

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.

**2026-27 PROPOSED BUDGET
Component Analysis**

Description	Administrative	Program	Capital	Total
Board of Education	21,000	-	-	21,000
District Clerk	24,597	-	-	24,597
District Meeting	22,350	-	-	22,350
Chief School Administrator	503,661	-	-	503,661
Business Administration	1,245,757	-	-	1,245,757
Auditing	105,500	-	-	105,500
Legal Services	429,000	-	-	429,000
Personnel	656,640	189,557	-	846,197
Public Information	198,931	-	-	198,931
Operations & Maintenance	-	-	12,095,340	12,095,340
Unallocated Insurance	890,429	-	-	890,429
School Association Dues	25,550	-	-	25,550
Judgments and Claims	-	-	250,000	250,000
Assessments	70,000	-	-	70,000
Refund on Real Property Taxes	-	-	50,000	50,000
BOCES Admin/Capital Charge	928,822	-	-	928,822
Curriculum Development & Supervision	810,103	-	-	810,103
Supervision	4,498,803	-	-	4,498,803
Research	-	50,000	-	50,000
Teaching - Regular School	-	45,863,762	-	45,863,762
Teaching - Student w/Disabilities	-	14,968,258	-	14,968,258
BOCES Occupational Education	-	125,000	-	125,000
Teaching - Special Schools	-	344,787	-	344,787
School Library/Audio-Visual	-	1,093,095	-	1,093,095
Computer-Assisted Instruction	-	3,535,943	-	3,535,943
Attendance	-	55,995	-	55,995
Guidance	-	2,866,966	-	2,866,966
Health Services	-	1,064,850	-	1,064,850
Social Services	-	1,864,209	-	1,864,209
Co-Curricular Activities	-	595,903	-	595,903
Interscholastic Activities	-	2,152,762	-	2,152,762

**2026-27 PROPOSED BUDGET
Component Analysis**

Description	Administrative	Program	Capital	Total
Transportation	-	8,517,041	-	8,517,041
Community Services	-	25,832	-	25,832
Employee Benefits	3,267,864	28,513,414	2,028,080	33,809,358
Interfund Transfer - Special Aid	-	150,000	-	150,000
Interfund Transfer - Capital	-	-	-	-
Debt Service	-	-	10,025,716	10,025,716
	-	-	-	-
	-	-	-	-
Total Proposed Budget	\$ 13,699,007	\$ 111,977,373	\$ 24,449,136	\$ 150,125,516
Percent of Total Budget	9.13%	74.59%	16.29%	100%

$$\frac{\text{Administrative}}{\text{Administrative} + \text{Program}} = \frac{\$ 13,699,007}{\$ 125,676,380} = 10.90\%$$

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Budget Codes										
GENERAL SUPPORT										
<u>Board of Education</u>										
Contractual	1010	400	36	10,000	8,915	10,000	9,362	10,000		
Travel/Conferences	1010	415	36	10,000	8,350	10,000	10,954	10,000		
Supplies	1010	450	36	1,000	201	1,000	207	1,000		
TOTAL	1010			\$ 21,000	\$ 17,467	\$ 21,000	\$ 20,523	\$ 21,000	\$ -	0.00%
<u>District Clerk</u>										
Salaries	1040	160	36	21,416	21,432	22,239	22,163	23,097		
Contractual	1040	400	36	1,000	665	1,000	545	1,000		
Supplies	1040	450	36	500	151	500	390	500		
TOTAL	1040			\$ 22,916	\$ 22,249	\$ 23,739	\$ 23,098	\$ 24,597	\$ 858	3.61%
<u>District Meeting</u>										
Salaries	1060	160	36	8,600	3,741	8,600	3,800	8,600		
Contractual	1060	400	36	13,000	11,017	13,000	12,926	13,750		
TOTAL	1060			\$ 21,600	\$ 14,757	\$ 21,600	\$ 16,726	\$ 22,350	\$ 750	3.47%

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, expenses for the Board of Registration, and cost of district meetings.

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

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
Chief School Administrator										
Instructional Salary - Superintendent	1240	150	36	325,000	336,112	336,000	347,220	349,220		
Auto Allowance	1240	150	36 A	6,000	6,000	6,000	6,000	6,000		
Non-Instructional Salary	1240	160	36	105,475	129,272	113,381	113,381	117,691		
Salary Other	1240	161	36	1,500		750	-	750		
Contractual	1240	400	36	20,000	9,013	20,000	10,441	20,000		
Travel/Conferences	1240	415	36	7,500	3,557	7,500	6,988	7,500		
Supplies	1240	450	36	2,500	1,630	2,500	1,500	2,500		
TOTAL	1240			\$ 467,975	\$ 485,585	\$ 486,131	\$ 485,530	\$ 503,661	\$ 17,530	3.61%

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 their clerical staff. Other expenses include travel, conferences, memberships and dues.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
<u>Business Administration</u>										
Instructional Salary - Assistant Superintendent	1310	150	30	265,640	265,640	270,863	270,863	283,263		
Non-Instructional Salaries	1310	160	30	687,245	714,871	661,323	620,738	718,444		
Salary Other	1310	161	30	20,000	9,553	20,000	9,984	20,000		
Contractual	1310	400	30	45,000	43,930	45,000	51,031	46,000		
Postage	1310	410	30	25,000	24,077	25,000	19,476	25,000		
Memberships	1310	412	30	1,900	2,473	2,300	2,671	2,300		
Advertising	1310	413	30	2,000	3,122	2,000	2,201	2,000		
Travel/Conferences	1310	415	30	750	2,694	750	62	750		
Reproduction Services	1310	448	30	35,000	15,800	35,000	15,800	35,000		
Supplies	1310	450	30	13,000	13,451	13,000	12,900	13,000		
BOCES	1310	490	30	100,000	134,101	92,000	92,000	100,000		
	TOTAL	1310		\$ 1,195,535	\$ 1,229,713	\$ 1,167,236	\$ 1,097,726	\$ 1,245,757	\$ 78,521	6.73%
<u>Auditing</u>										
Internal Auditor	1320	400	30	26,000	24,554	26,000	23,840	26,000		
Claims Auditor - Contractual	1320	401	30	26,000	25,344	26,000	25,000	26,000		
External Auditor	1320	403	30	52,500	52,500	52,500	26,000	53,500		
	TOTAL	1320		\$ 104,500	\$ 102,398	\$ 104,500	\$ 74,840	\$ 105,500	\$ 1,000	0.96%

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
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Budget Codes										
<u>Legal</u>										
Technical Services	1420	404	36	350,000	332,562	350,000	357,561	354,000		
Financial Services	1420	405	36	75,000	131,940	75,000	51,025	75,000		
TOTAL	1420			\$ 425,000	\$ 464,502	\$ 425,000	\$ 408,586	\$ 429,000	\$ 4,000	0.94%
<u>Human Resources & Leadership Development</u>										
Instructional Salary - Assistant Superintendent	1430	150	31	268,681	268,681	273,925	278,550	286,351		
Instructional Salary - Assistant to Asst. Sup. for HR	1430	150	31 AHR	12,000	12,000	12,000	-	12,000		
Auto Allowance	1430	150	31 A	4,800		4,800	4,800	4,800		
Instructional Salary - Coordinator of Student Culture and Belonging	1430	150	31 E	178,296	178,296	182,457	182,387	189,557		
Non-Instructional Salaries	1430	160	31	164,370	123,679	187,446	187,535	194,681		
Salary Other	1430	161	31	2,130	11,562	2,130	4,122	2,130		
Contractual	1430	400	31	50,000	39,442	50,000	51,663	65,000		
Leadership Development	1430	401	31	25,000	21,293	25,000	23,475	30,000		
Postage	1430	410	31	500		500	175	250		
Travel/Conferences	1430	415	31	2,500		2,500	1,000	2,500		
Supplies	1430	450	31	1,500	75	1,500	1,000	1,000		
BOCES	1430	490	31	48,078	52,446	56,291	56,291	57,928		
TOTAL	1430			\$ 757,855	\$ 707,474	\$ 798,549	\$ 790,998	\$ 846,197	\$ 47,648	5.97%
<u>Public Information</u>										
Salaries	1480	160	36	78,979	80,203	83,219	83,259	86,431		
Contractual	1480	400	36	20,000	1,175	20,000	17,389	90,000		
Printing/Reproduction	1480	448	36	2,500	655	2,000	755	2,000		
Supplies	1480	450	36	500	406	500	500	500		
BOCES	1480	490	36				-	20,000		
TOTAL	1480			\$ 101,979	\$ 82,438	\$ 105,719	\$ 101,903	\$ 198,931	\$ 93,212	88.17%

EXPLANATORY NOTES: LEGAL, HR & PUBLIC INFORMATION

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, Coordinator of Student Culture and Belonging, 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, 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
2026-2027 BUDGET INFORMATION**

2024-2025		2025-2026		2026-2027	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

Budget Codes

Buildings & Grounds

Salaries - DG	1620	160	11	356,267	356,117	366,333	316,333	319,500
Salaries - RB	1620	160	12	280,463	277,646	290,813	289,513	300,063
Salaries - WO	1620	160	13	349,508	303,386	344,062	264,006	356,474
Salaries - Bell	1620	160	21	488,787	461,769	527,456	496,894	503,251
Salaries - SB	1620	160	22	577,186	562,871	584,453	550,891	563,456
Salaries - HG	1620	160	26	956,879	865,199	934,835	899,835	961,707
Salaries - Clerical/Mail Courier/Cleaner	1620	160	34	173,161	173,943	178,204	192,197	183,703
Salaries - Director	1620	160	34 D	191,250	191,250	195,075	195,075	199,952
Overtime	1620	161	34	55,000	45,247	55,000	35,298	55,000
Overtime - DG	1620	161	11	30,000	22,051	30,000	32,471	30,000
Overtime - RB	1620	161	12	25,000	15,864	25,000	15,424	25,000
Overtime - WO	1620	161	13	25,000	6,307	25,000	23,465	25,000
Overtime - Bell	1620	161	21	40,000	37,521	40,000	27,074	40,000
Overtime - SB	1620	161	22	40,000	41,875	40,000	46,794	40,000
Overtime - HG	1620	161	26	60,000	36,340	60,000	23,456	60,000
Overtime - Facilities Use	1620	161	36	10,000	82,794	20,000	59,938	20,000
Summer Help	1620	162	34	17,500			-	-
Substitutes - DG	1620	164	11	9,000	2,996	8,000	9,050	8,000
Substitutes - RB	1620	164	12	9,000	3,276	8,000	5,303	8,000
Substitutes - WO	1620	164	13	11,000	7,696	8,000	17,412	8,000
Substitutes - Bell	1620	164	21	7,000	18,927	8,000	16,471	8,000
Substitutes - SB	1620	164	22	7,000	13,108	8,000	5,448	8,000
Substitutes - HG	1620	164	26	7,000	12,116	7,000	17,225	7,000
Comp/Vacation Reimbursement	1620	165	34		32,176	8,000	21,292	8,000
Comp/Vacation Reimbursement - DG	1620	165	11	5,000		5,000	343	5,000
Comp/Vacation Reimbursement - RB	1620	165	12	5,000	2,790	5,000	1,403	5,000
Comp/Vacation Reimbursement - WO	1620	165	13	5,000	8,205	5,000	1,945	5,000
Comp/Vacation Reimbursement - Bell	1620	165	21	5,000	3,115	5,000	14,772	5,000
Comp/Vacation Reimbursement - SB	1620	165	22	5,000	5,882	5,000	8,553	5,000
Comp/Vacation Reimbursement - HG	1620	165	26	6,750	7,814	6,750	2,009	6,750
Snow Removal	1620	167	34		16,003	3,000	24,776	3,000
Snow Removal - DG	1620	167	11	2,800	7,117	2,800	12,435	2,800
Snow Removal - RB	1620	167	12	2,800	3,779	2,800	9,930	2,800
Snow Removal - WO	1620	167	13	2,800	2,855	2,800	5,295	2,800
Snow Removal - Bell	1620	167	21	2,800	4,429	2,800	7,608	2,800
Snow Removal - SB	1620	167	22	2,800	6,887	2,800	14,142	2,800
Snow Removal - HG	1620	167	26	3,000	4,433	3,000	14,038	3,000
Equipment	1620	200	34	200,000	135,827	200,000	195,000	200,000
Contractual	1620	400	34	135,000	123,549	150,000	127,005	150,000

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
Uniforms	1620	404	34	30,000	28,693	30,000	28,255	30,000		
Travel	1620	415	34	2,000	683	2,000	521	2,000		
Heating Fuel	1620	421	34	450,000	250,583	450,000	260,146	360,000		
LP/Natural Gas	1620	422	34	625,000	578,071	625,000	411,882	600,000		
Cartage	1620	423	34	134,600	126,598	139,311	114,762	130,000		
Extermination Services	1620	424	34	9,530	250	9,539	21,974	16,000		
Electricity	1620	425	34	800,000	969,535	825,000	875,993	915,000		
Water	1620	426	34	130,000	94,579	130,000	92,771	110,000		
Telephone Service & Repair	1620	427	34	78,000	65,795	38,000	20,791	30,000		
Equipment Rental	1620	435	34	2,500	737	2,500	-	2,500		
Security System	1620	447	34	150,000	193,453	150,000	189,328	165,000		
Security Guards D/W	1620	448	34	485,000	514,005	501,975	497,980	522,054		
School Resource Officer	1620	448	34 SRO	524,165	515,319	542,511	542,511	555,542		
Technical Services	1620	449	34	2,000		2,000	-	-		
Supplies - D/W	1620	450	34	475,000	329,605	485,000	420,646	485,000		
Supplies - Maintenance	1620	451	34	65,000	91,099	75,000	58,668	75,000		
Supplies - Grounds	1620	452	34	65,000	49,016	75,000	80,703	75,000		
BOCES Services	1620	490	34	149,386	189,310	151,365	151,365	321,000		
TOTAL	1620			\$ 8,286,932	\$ 7,900,490	\$ 8,407,182	\$ 7,768,411	\$ 8,533,952	\$ 126,770	1.51%

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
<u>Operations & Maintenance</u>										
Salaries	1621	160	34	513,982	497,962	516,038	480,455	518,388		
Salaries - Extra Staff	1621	161	34	30,000		30,000	-	30,000		
Equipment	1621	200	34	20,000	25,723	23,000	22,480	27,000		
Contractual	1621	400	34	520,000	576,842	540,000	540,000	520,000		
Contractual - Capital Projects/Emergencies	1621	400	34 Capital				-	-		
Service Contracts	1621	401	34	740,000	788,700	740,000	785,344	785,000		
Storm Water Management Program	1621	403	34	7,000		7,000	-	7,000		
Landscaping	1621	429	34	30,000	20,113	35,000	34,710	35,000		
Snow Removal - Salt/Sand	1621	430	34	5,000		5,000	16,151	15,000		
Building Repair	1621	436	34	400,000	458,387	400,000	361,995	400,000		
Plant Repair	1621	437	34	50,000	35,284	50,000	27,963	50,000		
Equipment Repair	1621	438	34	4,000	32,261	4,000	4,618	4,000		
Field Maintenance	1621	440	34	240,000	226,372	250,000	145,351	250,000		
	TOTAL	1621		\$ 2,559,982	\$ 2,661,644	\$ 2,600,038	\$ 2,419,066	\$ 2,641,388	\$ 41,350	1.59%
<u>Five Year Capital Maintenance Plan</u>										
Blacktop Paving/Sealing	1621	400	34 5YP	110,000	44,498	160,000	279,726	110,000		
Heating System Maintenance	1621	401	34 5YP	110,000	188,590	110,000	131,034	160,000		
O&M Capital & Maintenance D/W	1621	402	34 5YP	350,000	195,489	300,000	266,723	250,000		
Building Condition Survey	1621	403	34 5YP				-	135,000		
Tree Maintenance	1621	429	34 5YP	35,000	6,800	35,000	28,970	30,000		
Field Maintenance - Special Projects	1621	440	34 5YP	22,000	16,127	55,000	24,860	35,000		
Safety/Security/Lighting	1621	447	34 5YP	100,000	126,875	350,000	194,864	200,000		
	TOTAL	1621		\$ 727,000	\$ 578,378	\$ 1,010,000	\$ 926,176	\$ 920,000	\$ (90,000)	-8.91%

EXPLANATORY NOTES: CENTRAL SERVICES

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

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

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

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

The District is scheduled to complete a building conditions survey in calendar year 2027.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
Special Items										
Unallocated Insurance	1910	414	36	705,000	759,702	805,000	784,837	890,429		
School Association Dues	1920	400	36	23,500	24,190	23,600	23,135	25,550		
Judgments/Claims	1930	400	36	250,000	574,097	250,000	-	250,000		
Assessments	1950	400	36	70,000	76,035	70,000	-	70,000		
Refund on Real Property Taxes	1964	400	36	50,000	717,793	50,000	26,451	50,000		
BOCES Admin Services	1981	490	36	771,822	771,821	783,124	783,124	805,337		
BOCES Capital Services	1981	491	36	108,203	108,203	115,643	115,643	123,485		
TOTAL	1900			\$ 1,978,525	\$ 3,031,841	\$ 2,097,367	\$ 1,733,190	\$ 2,214,801	\$ 117,434	5.60%

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.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

2024-2025		2025-2026		2026-2027	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

Budget Codes

INSTRUCTION

Curriculum Development

Instructional Salary - Assistant Superintendent	2010	150	32	279,940	279,940	285,449	285,449	293,473		
Non-Instructional Salaries	2010	160	32	130,704	128,204	132,769	132,769	137,430		
Equipment	2010	200	32	18,000	16,579	18,000	18,000	16,000		
Contractual	2010	400	32	134,000	77,815	150,000	60,871	150,000		
Program Development - Communication	2010	400	32 PD	45,000	31,987	45,000	29,502	45,000		
Contractual - International Baccalaureate	2010	404	36			45,000	-	45,000		
Postage	2010	410	32	200	32	200	-	200		
Travel/Conferences	2010	415	32	25,000	16,146	25,000	9,975	25,000		
Reproduction Services	2010	448	32	3,000	773	3,000	-	3,000		
Supplies	2010	450	32	30,000	29,585	30,000	116,297	30,000		
BOCES	2010	490	32	60,000	42,715	60,000	60,000	65,000		
TOTAL	2010			\$ 725,844	\$ 623,776	\$ 794,418	\$ 712,863	\$ 810,103	\$ 15,685	1.97%

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
2026-2027 BUDGET INFORMATION**

2024-2025		2025-2026		2026-2027	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

Budget Codes

Supervision - Regular									
Principals Salaries - DG	2020	150	11	358,311	358,311	365,414	370,039	385,201	
Principals Salaries - RB	2020	150	12	373,625	356,642	368,275	368,275	378,370	
Principals Salaries - WO	2020	150	13	346,186	333,920	349,257	349,657	359,200	
Principals Salaries - Bell	2020	150	21	383,882	383,882	391,560	391,560	416,850	
Principals Salaries - SB	2020	150	22	381,651	381,651	389,194	389,194	405,312	
Principals Salaries - HG	2020	150	26	967,176	968,776	992,687	997,312	1,028,134	
Admin Vacation Reimbursement	2020	150	36	75,000	96,140	75,000	95,000	100,000	
Non-Instr Salaries - DG	2020	160	11	145,009	145,009	149,948	129,948	143,832	
Non-Instr Salaries - RB	2020	160	12	130,911	130,904	135,526	135,526	140,241	
Non-Instr Salaries - WO	2020	160	13	143,254	143,254	147,860	147,860	152,563	
Non-Instr Salaries - Bell	2020	160	21	260,873	240,180	272,759	212,759	278,398	
Non-Instr Salaries - SB	2020	160	22	255,574	217,822	267,614	269,614	276,947	
Non-Instr Salaries - HG	2020	160	26	387,884	353,181	382,101	362,101	374,233	
Non-Instr Salaries - Other DG	2020	161	11	1,102		1,102	-	1,102	
Non-Instr Salaries - Other RB	2020	161	12	1,102	162	1,102	-	1,102	
Non-Instr Salaries - Other WO	2020	161	13	1,102		1,102	286	1,102	
Non-Instr Salaries - Other Bell	2020	161	21	1,102	9,240	1,102	4,647	1,102	
Non-Instr Salaries - Other SB	2020	161	22	1,102	368	1,102	792	1,102	
Non-Instr Salaries - Other HG	2020	161	26	1,102	30,651	1,102	21,508	1,102	
Equipment Athletics	2020	200	33	2,000		3,750	3,750	3,750	
Contractual DG	2020	400	11	300	315	300	-	300	
Contractual RB	2020	400	12	300		300	-	300	
Contractual WO	2020	400	13	300	226	300	-	300	
Contractual Bell	2020	400	21	2,000	570	2,000	-	2,000	
Contractual SB	2020	400	22	2,000	200	2,000	100	2,000	
Contractual Athletics	2020	400	33	11,220		11,220	9,690	1,530	
Memberships DG	2020	412	11	500		500	-	500	
Memberships RB	2020	412	12	400		400	-	400	
Memberships WO	2020	412	13	250		250	-	250	
Memberships Bell	2020	412	21	250	190	250	190	250	
Memberships SB	2020	412	22	250	100	250	100	250	
Memberships HG	2020	412	26	800	744	800	744	800	
Travel/Conferences DG	2020	415	11	500		500	-	500	
Travel/Conferences RB	2020	415	12	500	550	500	550	500	
Travel/Conferences WO	2020	415	13	400	67	400	100	400	
Travel/Conferences Bell	2020	415	21	1,110	763	1,110	800	1,110	
Travel/Conferences SB	2020	415	22	87	487	87	500	1,100	
Travel/Conferences HG	2020	415	26	2,500	1,817	2,500	1,900	2,500	
Travel/Conferences Athletics	2020	415	33	70		70	-	350	

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
Auto Allowance	2020	415	36	15,200	21,600	15,200	15,200	15,200		
Equipment Repair DG	2020	434	11	300		300	-	300		
Supplies DG	2020	450	11	400	58	400	140	400		
Supplies RB	2020	450	12	400		400	-	400		
Supplies WO	2020	450	13	800	437	800	436	800		
Supplies Bell	2020	450	21	500	364	500	364	500		
Supplies HG	2020	450	26	5,000	4,351	5,000	4,400	5,000		
Supplies PE	2020	450	33	1,530	3,529	1,530	3,600	11,220		
TOTAL	2020			\$ 4,265,815	\$ 4,186,461	\$ 4,345,424	\$ 4,288,642	\$ 4,498,803	\$ 153,379	3.53%
<hr/>										
Research, Planning & Evaluation										
Research	2060	416	32	5,000		5,000	-	5,000		
Testing	2060	417	32	60,000		60,000	-	45,000		
TOTAL	2060			\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 50,000	\$ (15,000)	-23.08%

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
2026-2027 BUDGET INFORMATION**

	Budget Codes				2024-2025		2025-2026		2026-2027	Approved vs.	Variance %
					Approved	Year End	Approved	Year End	Proposed	Proposed	
					Budget	Actual	Budget	Projection	Budget	Variance \$	
Regular School											
Instr Salaries - S/W	2110	120	11	222	2,848,687	2,486,745	2,675,090	2,575,090	2,758,071		
Instr Salaries - FLES	2110	120	11	225			56,100	65,100	67,837		
Instr Salaries - Art	2110	120	11	230	97,594	97,594	99,912	100,112	103,854		
Instr Salaries - Phys Ed	2110	120	11	235	265,749	234,020	242,229	99,712	248,880		
Instr Salaries - Vocal Music	2110	120	11	238	139,201	139,201	145,592	145,392	148,947		
Instr Salaries - S/W	2110	120	12	222	2,900,639	2,924,720	3,013,975	3,173,975	3,180,448		
Instr Salaries - FLES	2110	120	12	225			56,100	65,100	67,837		
Instr Salaries - Art	2110	120	12	230	78,918	78,918	82,867	83,367	86,587		
Instr Salaries - Phys Ed	2110	120	12	235	275,380	275,380	284,830	285,330	293,929		
Instr Salaries - Vocal Music	2110	120	12	238	166,639	166,639	170,495	140,495	140,017		
Instr Salaries - S/W	2110	120	13	222	2,839,812	2,894,033	3,039,809	2,839,809	3,207,334		
Instr Salaries - FLES	2110	120	13	225			56,100	65,100	67,837		
Instr Salaries - Art	2110	120	13	230	86,939	86,939	90,025	90,525	93,799		
Instr Salaries - Phys Ed	2110	120	13	235	174,743	178,074	184,837	189,837	196,281		
Instr Salaries - Vocal Music	2110	120	13	238	110,271	110,271	116,209	116,209	121,842		
Intramurals Bell	2110	127	21	252	1,500		1,500	-	1,500		
Intramurals SB	2110	127	22	252	1,500		1,500	-	1,500		
Intramurals HG	2110	127	26	252	2,400		2,400	-	2,400		
Instr Salaries - 5th Grade	2110	130	21	223	966,496	1,056,496	1,088,179	1,032,232	1,065,715		
Instr Salaries - 6th Grade	2110	130	21	224	1,105,389	955,128	833,265	901,679	954,981		
Instr Salaries - English	2110	130	21	225	476,504	445,642	460,679	462,804	478,419		
Instr Salaries - Language	2110	130	21	226	702,693	718,788	754,481	706,178	700,221		
Instr Salaries - Math	2110	130	21	227	412,834	417,817	434,001	343,490	447,985		
Instr Salaries - Science	2110	130	21	228	503,298	508,642	523,795	523,795	536,035		
Instr Salaries - Social Studies	2110	130	21	229	510,314	510,314	526,899	526,899	451,185		
Instr Salaries - Art	2110	130	21	230	171,549	171,549	178,606	178,606	185,403		
Instr Salaries - Reading	2110	130	21	233	177,947	177,947	185,340	185,340	192,428		
Instr Salaries - Phys Ed	2110	130	21	235	375,961	375,961	384,986	384,986	396,708		
Instr Salaries - Instr Music	2110	130	21	236	277,526	282,043	292,024	292,024	304,325		
Instr Salaries - Vocal Music	2110	130	21	238	159,486	159,486	163,269	163,269	167,013		
Instr Salaries - Health Education	2110	130	21	244	143,363	148,932	152,504	152,504	156,076		
Instr Salaries - Home & Careers	2110	130	21	248	150,586	150,586	154,369	154,369	158,113		
Instr Salaries - Technology	2110	130	21	249	308,469	308,469	315,937	315,937	323,346		
Instr Salaries - 5th Grade	2110	130	22	223	921,639	921,789	946,764	951,764	974,290		
Instr Salaries - 6th Grade	2110	130	22	224	896,668	901,232	931,420	930,420	911,538		
Instr Salaries - English	2110	130	22	225	406,143	364,713	421,809	421,309	434,091		
Instr Salaries - Language	2110	130	22	226	698,785	698,785	718,316	801,316	771,358		
Instr Salaries - Math	2110	130	22	227	482,353	482,416	421,588	411,588	422,227		
Instr Salaries - Science	2110	130	22	228	412,610	418,298	431,241	431,241	370,848		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

	Budget Codes				2024-2025		2025-2026		2026-2027	Approved vs.	Variance %
					Approved	Year End	Approved	Year End	Proposed	Proposed	
					Budget	Actual	Budget	Projection	Budget	Variance \$	
Instr Salaries - Social Studies	2110	130	22	229	445,929	446,079	462,699	462,699	475,906		
Instr Salaries - Art	2110	130	22	230	182,638	182,638	190,112	190,112	197,281		
Instr Salaries - Reading	2110	130	22	233	110,663	110,663	115,660	115,660	120,817		
Instr Salaries - Phys Ed	2110	130	22	235	351,789	356,915	368,264	368,264	384,780		
Instr Salaries - Inst. Music	2110	130	22	236	464,035	464,035	477,987	477,987	491,479		
Instr Salaries - Health Education	2110	130	22	244	101,512	101,512	106,845	106,845	112,392		
Instr Salaries - Home & Careers	2110	130	22	248	161,773	161,773	165,556	165,556	172,011		
Instr Salaries - Technology	2110	130	22	249	309,214	309,214	319,561	319,561	326,740		
Instr Salaries - Student Life Coordinator	2110	130	26		128,184	129,017	134,282	134,282	140,017		
Instr Salaries - English	2110	130	26	225	1,464,143	1,456,588	1,522,024	1,513,024	1,511,713		
Instr Salaries - Language	2110	130	26	226	1,658,087	1,695,656	1,671,567	1,684,567	1,742,821		
Instr Salaries - Math	2110	130	26	227	1,537,145	1,552,986	1,611,242	1,632,242	1,628,010		
Instr Salaries - Science	2110	130	26	228	2,330,436	2,352,068	2,355,561	2,375,561	2,526,048		
Instr Salaries - Social Studies	2110	130	26	229	1,487,486	1,490,211	1,573,457	1,595,457	1,655,382		
Instr Salaries - Fine/Pract Arts	2110	130	26	230	707,835	710,580	731,313	731,313	754,010		
Instr Salaries - Phys Ed	2110	130	26	235	738,962	777,960	807,184	820,184	833,562		
Instr Salaries - Perf Arts/Music	2110	130	26	238	378,055	404,739	415,637	415,637	428,442		
Instr Salaries - Theatre Arts	2110	130	26	239	143,499	143,499	147,140	153,140	156,663		
Instr Salaries - Health Education	2110	130	26	244	98,319	93,525	98,929	63,929	104,094		
Instr Salaries - Business Ed	2110	130	26	247	158,706	158,706	162,489	162,489	166,233		
Instr Salaries - Technology	2110	130	26	249	143,993	143,993	147,453	147,453	150,936		
Instr Salaries - Life School	2110	130	26	261	589,258	603,870	617,856	627,856	639,292		
Instr Salaries - Staff Developers	2110	130	32		738,031	677,924	598,734	698,734	618,804		
Instr Salaries - Co-Facilitators	2110	132	26		18,032	17,890	21,000	18,000	16,014		
Instr Salaries - ChappEquity	2110	133	32 CE		62,500	38,162		-	-		
Instr Salaries - District Equity Team	2110	133	32 DET				42,090	35,543	42,090		
Instr Salaries - Literacy Fellows	2110	133	32 LF				44,896	41,779	39,936		
Instr Salaries - Strategic Planning	2100	133	32 SP				42,090	38,661	-		
Instr Salaries - Wilson Reading System Fellows	2110	133	32 WRS		9,000	10,010	9,000	24,023	9,000		
Mentoring - Orientation	2110	134	36	251	13,700	5,349	13,700	34,287	13,700		
Educational Advance	2110	135	36	251	150,000	97,116	125,000	40,815	125,000		
Curriculum Development	2110	136	32 1A		17,500		17,500	-	17,500		
Curriculum Implementation (SE)	2110	136	32 1B		8,500		8,500	-	8,500		
Instr & Support: In-Service	2110	136	32 1C		18,000	28,934	17,000		17,000		
Instr & Support: Prof Learning	2110	136	32 1D		12,000		12,000	-	12,000		
Leadership	2110	136	32 1E		100,000	97,613	100,000	93,496	100,000		
District Initiatives	2110	136	32 1F		88,900	71,547	73,900	50,268	73,900		
Curriculum Development Summer	2110	136	32 1G		150,000	165,373	150,000	170,983	175,000		
ENL Program - DG	2110	138	11		218,320	147,632	151,342	151,342	155,027		
ENL Program - RB	2110	138	12		178,588	125,296	128,239	128,239	116,422		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

	Budget Codes			2024-2025		2025-2026		2026-2027	Approved vs.	Variance %
	Approved Budget	Year End Actual		Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$			
ENL Program - WO	2110	138	13	114,795	121,230	127,384	107,384	125,000		
ENL Program - Bell	2110	138	21	121,230	128,881	132,230	133,230	139,383		
ENL Program - SB	2110	138	22	75,590	75,590	77,376	77,376	80,421		
ENL Program - HG	2110	138	26	115,982	115,982	118,682	118,682	84,001		
Sick Leave Substitute Long Term	2110	139	36	300,000		300,000	-	300,000		
Sick/Compensated Absences	2110	139	36	100,000	52,509	100,000	57,848	100,000		
Special Stipend D/W	2110	139	36 S	8,000	24,250	8,000	32,200	16,200		
Summer Academic Program	2110	141	36	40,000		20,000	-	20,000		
Substitutes DG	2110	149	11	80,000	206,651	80,000	119,813	80,000		
Substitutes RB	2110	149	12	80,000	108,253	80,000	140,716	95,000		
Substitutes WO	2110	149	13	8,000	172,328	80,000	187,521	95,000		
Substitutes Bell	2110	149	21	75,000	117,834	75,000	118,396	75,000		
Substitutes SB	2110	149	22	75,000	230,385	75,000	232,056	75,000		
Substitutes HG	2110	149	26	95,000	155,829	95,000	208,033	104,000		
Director K-12 Literacy / Elementary Education	2110	150	36			192,500	-	192,500		
Compensatory Education/Salaries - DG	2110	150	11	363,805	363,805	372,426	377,426	336,760		
Compensatory Education/Salaries - RB	2110	150	12	363,250	364,676	376,287	376,287	333,826		
Compensatory Education/Salaries - WO	2110	150	13	344,190	344,190	358,198	358,198	317,310		
Compensatory Education/Salaries - Bell	2110	150	21	95,692	95,692	140,461	97,461	160,208		
Compensatory Education/Salaries - SB	2110	150	22	158,316	158,316	204,599	161,599	225,843		
Compensatory Education/TAssts	2110	151	36	23,570		23,570	-	23,570		
Grade Level Chairperson - DG	2110	152	11	25,704	27,104	26,218	30,218	26,635		
Grade Level Chairperson - RB	2110	152	12	25,704	25,704	26,218	30,218	26,635		
Grade Level Chairperson - WO	2110	152	13	25,704	25,704	26,218	30,218	26,635		
Department Chairperson - Bell	2110	152	21	56,348	55,763	57,475	61,475	63,151		
Department Chairperson - SB	2110	152	22	56,348	56,202	57,475	61,475	63,151		
Department Chairperson - HG	2110	152	26	90,915	111,030	109,000	113,000	121,595		
Department Chairperson - D/W	2110	152	36	72,755	51,213	74,211	72,211	86,608		
Tech Learning	2110	155	36	40,000	9,048	40,000	25,000	40,000		
Tournament OT	2110	163	36	5,000		5,000	-	5,000		
Teacher Aides DG	2110	166	11	231,180	223,937	216,334	216,334	239,246		
Teacher Aides RB	2110	166	12	292,678	273,371	287,431	287,431	323,378		
Teacher Aides WO	2110	166	13	268,412	283,102	280,755	280,755	288,827		
Teacher Aides Bell	2110	166	21	33,612	31,019	34,410	34,410	20,570		
Teacher Aides SB	2110	166	22	14,116	9,414	13,944	13,944	14,000		
Teacher Aides HG	2110	166	26	42,000	23,634	24,929	24,929	26,224		
Computer Aides Technology - DG	2110	167	11	32,370	26,205	32,048	32,048	32,449		
Computer Aides Technology - RB	2110	167	12	49,832	48,310	49,905	49,905	51,535		
Computer Aides Technology - WO	2110	167	13	34,309	24,885	32,048	32,048	33,454		
Computer Aides Technology - Bell	2110	167	21	37,220	35,572	37,007	37,007	38,476		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

	Budget Codes				2024-2025		2025-2026		2026-2027	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$					
Computer Aides Technology - SB	2110	167	22		28,327	32,048	28,048	33,454			
Computer Aides Technology - HG	2110	167	26		48,475	46,827	48,542	50,296			
Equipment - S/W DG	2110	200	11	260	5,000	2,953	5,000	2,500	5,000		
Equipment - S/W RB	2110	200	12	222	5,000	1,557	5,000	2,500	5,000		
Equipment - S/W WO	2110	200	13	222	20,000		20,000	14,000	7,000		
Equipment - Instr Music	2110	200	13	236	6,000		6,000	-	1,000		
Equipment - Physical Education	2110	200	21	235	2,310	724	2,310	2,287	2,574		
Equipment - S/W Bell	2110	200	21	260	2,773	2,643	2,773	290	3,289		
Equipment - Physical Education	2110	200	22	235	6,000	5,625	6,000	6,000	2,417		
Equipment - S/W SB	2110	200	22	260	5,655	4,599	5,655	300	3,289		
Equipment - Science Research	2110	200	26		10,000	1,701	10,000	10,000	10,000		
Equipment - Science	2110	200	26	228	6,000		6,000	6,000	7,000		
Equipment - Art	2110	200	26	230	6,000		6,000	6,000	6,000		
Equipment - Music	2110	200	26	236	4,750	1,971	4,750	4,750	4,750		
Equipment - S/W HG	2110	200	26	260	75,000	61,111	75,000	75,000	75,000		
Equipment - Life School	2110	200	26	261	1,184		1,184	1,184	-		
Equipment - D/W	2110	200	36	236	120,000	152,005	140,000	120,000	140,000		
Equipment - D/W STEAM	2110	200	36	255	15,000		15,000	15,000	15,000		
Contractual/CORE WO	2110	400	13	222	3,000	3,800	3,000	3,000	3,000		
Contractual S/W Bell	2110	400	21	260	5,500	4,700	5,500	5,500	5,863		
Contractual S/W 7B	2110	400	22	260				-	5,504		
Contractual - Performing Arts	2110	400	26	238	10,000	9,834	10,000	10,000	10,000		
Contractual/HG Graduation	2110	400	26	260	50,000	57,645	55,000	50,000	55,000		
Contractual / Academic Teams	2110	400	26	262				45,000	45,000		
Contractual Curriculum Studies	2110	400	32	251	250,000	199,828	250,000	250,000	250,000		
Contractual D/W	2110	400	36		50,000	45,665	50,000	50,000	50,000		
Contractual - S/W HG	2110	401	26	260	15,000	13,283	15,000	15,000	15,000		
Contractual/Sub Finder	2110	401	36		15,000		15,000	15,000	-		
Contractual/Projects D/W	2110	403	36		50,000	29,605	50,000	50,000	50,000		
Postage DG	2110	410	11	260	600	645	650	600	650		
Postage RB	2110	410	12	260	500	645	650	500	650		
Postage WO	2110	410	13	260	600	645	650	600	650		
Postage Bell	2110	410	21	260	1,390	645	1,390	1,390	1,430		
Postage SB	2110	410	22	260	2,175	645	2,175	2,175	1,343		
Postage HG	2110	410	26	260	5,700	5,711	5,700	5,700	5,900		
Travel/Conferences DG	2110	415	11	222	500		500	500	500		
Travel/Conferences RB	2110	415	12	222	500	352	500	500	500		
Travel/Conferences WO	2110	415	13	222	600		600	600	600		
Travel/Conferences Bell	2110	415	21	260	3,700	1,542	3,700	3,700	3,374		
Travel/Conferences SB	2110	415	22	260	2,175	5,585	2,175	2,175	3,168		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

	Budget Codes				2024-2025		2025-2026		2026-2027	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Approved Proposed		Proposed Variance \$			
						Approved Budget	Year End Projection				
Travel/Conferences HG	2110	415	26	260	20,000	18,680	20,000	20,000	15,000		
Elementary Science Program	2110	431	32	251	3,500	3,494	3,500	3,500	3,500		
Equipment Repair/Instr Music DG	2110	434	11	236	180		180	180	180		
Equipment Repair/CORE RB	2110	434	12	222	250		250	250	250		
Equipment Repair - Instr Music	2110	434	12	236	200		200	200	200		
Equipment Repair/CORE WO	2110	434	13	222	350	250	350	350	350		
Equipment Repair/Instr Music WO	2110	434	13	236	800	394	800	800	800		
Equipment Repair - S/W Bell	2110	434	21	260	3,700	1,876	3,700	1,900	3,200		
Equipment Repair - S/W SB	2110	434	22	260	5,228	6,305	5,228	5,228	3,200		
Equipment Repair - Instr Music	2110	434	26	236	6,650	5,485	6,650	5,400	6,500		
Professional Improvement/Admin	2110	437	36	251	2,000		2,000	-	2,000		
Home/Hospital Tutoring	2110	441	32	251	15,000	14,061	15,000	15,000	15,000		
Gifted Program	2110	444	32	251	3,000		3,000	3,000	-		
Reproduction Services DG	2110	448	11	260	20,000		20,000	20,000	23,000		
Reproduction Services RB	2110	448	12	260	21,000	3,536	21,000	21,000	21,000		
Reproduction Services WO	2110	448	13	260	21,500	6,555	21,500	21,500	21,500		
Reproduction Services Bell	2110	448	21	260	32,352		39,000	39,000	39,000		
Reproduction Services SB	2110	448	22	260	31,946		39,000	39,000	40,000		
Reproduction Services HG	2110	448	26	260	47,500		50,000	50,000	50,000		
Supplies - DG S/W	2110	450	11	222	36,500	24,885	39,000	39,000	39,000		
Supplies - DG Art	2110	450	11	230	3,500	2,107	3,500	3,500	3,500		
Supplies - DG Physical Education	2110	450	11	235	2,500	2,067	2,500	2,500	2,500		
Supplies - DG Instructional Music	2110	450	11	236	1,000	370	1,000	1,000	1,000		
Supplies - DG Vocal Music	2110	450	11	238	400	242	400	400	400		
Supplies - DG Learning Resources	2110	450	11	242	3,500	2,635	3,500	3,500	3,500		
Supplies - DG Pre K	2110	450	11	244			7,000	7,000	7,000		
Supplies - DG STEAM	2110	450	11	255	2,000		3,000	3,000	3,000		
Supplies - RB S/W	2110	450	12	222	32,480	36,524	32,480	32,480	33,480		
Supplies - RB Art	2110	450	12	230	3,800	3,718	3,800	3,800	3,800		
Supplies - RB Instructional Music	2110	450	12	236	500	463	500	500	500		
Supplies - RB Vocal Music	2110	450	12	238	450	633	450	450	450		
Supplies - RB Learning Resources	2110	450	12	242	3,500	2,736	3,500	3,500	3,500		
Supplies - RB STEAM	2110	450	12	255	2,000		3,000	3,000	3,000		
Supplies - WO CORE	2110	450	13	222	21,600	36,569	21,600	21,600	25,600		
Supplies - WO Art	2110	450	13	230	2,500	2,407	2,500	2,500	2,500		
Supplies - WO Physical Education	2110	450	13	235	1,900	1,697	1,900	1,900	2,350		
Supplies - WO Instructional Music	2110	450	13	236	400	160	400	400	400		
Supplies - WO Vocal Music	2110	450	13	238	250	186	250	250	250		
Supplies - WO Learning Resources	2110	450	13	242	4,000	4,407	4,000	4,000	4,000		
Supplied - WO STEAM	2110	450	13	255	2,000	990	2,000	2,000	2,000		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

	Budget Codes				2024-2025		2025-2026		2026-2027	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Approved Proposed		Proposed Variance \$			
						Approved Budget	Year End Projection				
Supplies - Bell English	2110	450	21	225	4,621	4,144	4,621	4,621	4,519		
Supplies - Bell Languages	2110	450	21	226	2,773	4,319	2,773	2,773	2,860		
Supplies - Bell Mathematics	2110	450	21	227	4,159	3,233	4,159	4,159	4,290		
Supplies - Bell Science	2110	450	21	228	6,267	5,827	6,267	6,267	6,550		
Supplies - Bell Social Studies	2110	450	21	229	4,714	2,009	4,714	4,714	4,547		
Supplies - Bell Art	2110	450	21	230	6,821	6,538	6,821	6,821	7,007		
Supplies - Bell Combined Art	2110	450	21	232	1,391	1,386	1,391	1,391	-		
Supplies - Bell Physical Education	2110	450	21	235	2,773	4,248	2,773	2,773	4,319		
Supplies - Bell Instructional Music	2110	450	21	236	3,522	3,495	3,522	3,522	3,495		
Supplies - Bell Vocal Music	2110	450	21	238	3,429	2,456	3,429	3,429	3,425		
Supplies - Bell Learning Resources	2110	450	21	242	2,310	2,089	2,310	2,310	2,746		
Supplies - Bell Health Education	2110	450	21	244	550	485	550	550	515		
Supplies - Bell Home & Careers	2110	450	21	248	7,500	3,338	7,500	7,500	7,551		
Supplies - Bell Technology	2110	450	21	249	4,083	4,069	4,083	4,083	4,147		
Supplies - Bell Computer Education	2110	450	21	250	5,000	1,497	5,000	5,000	4,988		
Supplies - Bell STEAM	2110	450	21	255	4,000	3,977	4,000	4,000	4,000		
Supplies - Bell S/W	2110	450	21	260	25,450	53,322	25,450	25,450	31,124		
Supplies - Bell Reading/ENL	2110	450	21	ENL	1,110	824	1,110	1,110	1,086		
Supplies - Bell Learning Space	2110	450	21	PBL	1,475	1,414	1,475	1,475	-		
Supplies - SB English	2110	450	22	225	1,740	1,536	1,740	1,740	4,243		
Supplies - SB Language	2110	450	22	226	2,175	1,900	2,175	2,175	2,685		
Supplies - SB Math	2110	450	22	227	2,784	2,770	2,784	2,784	4,027		
Supplies - SB Science	2110	450	22	228	4,785	4,366	4,785	4,785	6,498		
Supplies - SB Soc. Studies	2110	450	22	229	2,262	2,169	2,262	2,262	4,269		
Supplies - SB Art	2110	450	22	230	6,525	6,523	6,525	6,525	6,578		
Supplies - SB Physical Education	2110	450	22	235	4,350	4,765	4,350	4,350	4,055		
Supplies - SB Instructional Music	2110	450	22	236	3,045	3,097	3,045	3,045	3,045		
Supplies - SB Vocal Music	2110	450	22	238	1,305	1,235	1,305	1,305	1,305		
Supplies - SB Learning Resource	2110	450	22	242	1,305	1,289	1,305	1,305	2,578		
Supplies - SB Health	2110	450	22	244	435	397	435	435	484		
Supplies - SB Home & Careers	2110	450	22	248	5,228	5,255	5,228	5,228	7,088		
Supplies - SB Technology	2110	450	22	249	3,350	3,849	3,350	3,350	3,893		
Supplies - SB Computer Education	2110	450	22	250	6,007	5,007	6,007	6,007	4,833		
Supplies - SB STEAM	2110	450	22	255	4,000	3,999	4,000	4,000	4,000		
Supplies - SB S/W	2110	450	22	260	26,970	28,265	26,970	26,970	37,349		
Supplies - HG Science Research	2110	450	26		20,000	19,693	20,000	20,000	20,000		
Supplies - HG English	2110	450	26	225	15,000	14,690	15,000	15,000	15,000		
Supplies - HG Language	2110	450	26	226	5,000	5,783	5,000	5,000	5,000		
Supplies - HG Mathematics	2110	450	26	227	8,000	4,019	8,000	8,000	8,000		
Supplies - HG Science	2110	450	26	228	60,000	74,697	60,000	60,000	60,000		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

	Budget Codes				2024-2025		2025-2026		2026-2027	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Approved vs. Proposed		Proposed Budget	Variance \$		
						Approved Budget	Year End Projection				
Supplies - HG Social Studies	2110	450	26	229	4,500	5,300	4,500	4,500	4,500		
Supplies - HG Fine/Practical Arts	2110	450	26	230	30,000	30,187	30,000	30,000	30,000		
Supplies - HG Physical Education	2110	450	26	235	5,700	6,160	5,700	5,700	5,700		
Supplies - HG Performing Arts	2110	450	26	238	15,000	19,270	17,500	17,500	17,500		
Supplies - HG Learning Resources	2110	450	26	242	20,000	2,917	20,000	20,000	20,000		
Supplies - HG Bus., Business & Health Ed.	2110	450	26	247	10,000	5,672	10,000	10,000	11,500		
Supplies - HG STEAM	2110	450	26	255	10,000	9,204	10,000	10,000	10,000		
Supplies - HG Sustainability	2110	450	26	256			10,000	10,000	10,000		
Supplies - HG S/W	2110	450	26	260	25,000	74,526	25,000	25,000	25,000		
Supplies - LIFE School	2110	450	26	261	15,000	9,474	15,000	15,000	16,000		
Supplies - HG Academic Teams	2110	450	26	262					10,000		
Supplies - Furniture D/W	2110	450	36		50,000	90,603	50,000	50,000	81,500		
Supplies - STEAM D/W	2110	450	36	251	20,000	39,574	23,000	23,000	23,000		
Tuition/Borderline Properties	2110	472	36		77,250	122,206	87,250	87,250	105,507		
Textbooks - DG S/W	2110	480	11	222	10,000	153	10,000	10,000	8,000		
Textbooks - DG Learning Resources	2110	480	11	242	500	312	500	500	500		
Textbooks - RB S/W	2110	480	12	222	11,000	3,329	11,000	11,000	10,000		
Textbooks - RB Learning Resources	2110	480	12	242	600	185	600	600	600		
Textbooks - WO S/W	2110	480	13	222	10,786	5,494	10,786	10,786	10,000		
Textbooks - WO Instr Music	2110	480	13	236	350		350	350	-		
Textbooks - WO Vocal Music	2110	480	13	238	200		200	200	-		
Textbooks - WO Learning Resources	2110	480	13	242	2,400	247	2,400	2,400	600		
Textbooks - Bell English	2110	480	21	225	3,520	3,263	3,520	3,520	2,002		
Textbooks - Bell Languages	2110	480	21	226	2,400		2,400	2,400	-		
Textbooks - Bell Mathematics	2110	480	21	227	350	20	350	350	500		
Textbooks - Bell Science	2110	480	21	228	550	547	550	550	-		
Textbooks - Bell Social Studies	2110	480	21	229	1,475	1,220	1,475	1,475	-		
Textbooks - Bell Health Education	2110	480	21	244	350	341	350	350	-		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

	Budget Codes				2024-2025		2025-2026		2026-2027	Approved vs.	Variance %
					Approved	Year End	Approved	Year End	Proposed	Proposed	
					Budget	Actual	Budget	Projection	Budget	Variance \$	
Textbooks - English	2110	480	26	225	12,000	11,796	12,000	12,000	12,000		
Textbooks - Languages	2110	480	26	226	15,000	9,633	15,000	15,000	15,000		
Textbooks - Mathematics	2110	480	26	227	10,925	2,927	10,925	10,925	13,425		
Textbooks - Sciences	2110	480	26	228	15,000	14,284	15,000	15,000	15,000		
Textbooks - Social Studies	2110	480	26	229	30,000	29,890	30,000	30,000	30,000		
Textbooks - Physical Education	2110	480	26	235	475		475	475	475		
Textbooks - Learning Resources	2110	480	26	242	950		950	950	950		
Textbooks - Business & Health Ed	2110	480	26	247	475		475	475	475		
Textbooks - Curriculum Development	2110	480	32	251	400,000	399,440	400,000	400,000	400,000		
Textbooks - Parochial/Private Schools	2110	480	36	251	6,500	4,632	6,500	6,500	6,500		
BOCES Services - Regular School	2110	490	36	251	739,292	899,376	739,292	900,000	825,000		
BOCES Services - Arts In Education	2110	490	36	251A	75,000	70,402	75,000	70,000	75,000		
BOCES Services - Environmental Education	2110	490	36	251C	450,000	667,301	450,000	700,000	519,000		
TOTAL	2110				\$ 43,331,724	\$ 43,072,365	\$ 44,499,542	\$ 44,460,642	\$ 45,839,262	\$ 1,339,720	3.01%

EXPLANATORY NOTES: REGULAR SCHOOL

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

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

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

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

English as a New Language (ENL): Students, after screening and identification, are provided with services to increase English language skills.

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

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

Reproduction Services: Multi-year leasing of copiers.

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

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

Other Expenses: Includes book and equipment repair, postage, postage meter leasing, printing, and conferences relating to the instructional program.

BOCES Services: The amount paid to the Board of Cooperative Educational Services in this portion of the budget includes outdoor education, educational communication services and computer repair services. School Districts receive State Aid reimbursement for a percentage of BOCES services.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

	Budget Codes			2024-2025		2025-2026		2026-2027	Approved vs.	Variance %
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	
Special Education										
Instr Salary - Assistant Superintendent	2250	150	35 AS	268,681	268,681	250,000	255,000	266,500		
Instr Salary - Director	2250	150	35 D	201,531	206,248	210,373	210,373	200,000		
Instr Salaries - CSE/CPSE Chairpersons	2250	150	35 C	50,000	22,854	50,000	-	50,000		
Instr Salaries - Teachers - DG	2250	150	11	453,063	435,745	447,309	642,144	564,443		
Instr Salaries - Teachers - RB	2250	150	12	327,414	375,931	393,038	244,505	302,679		
Instr Salaries - Teachers - WO	2250	150	13	381,548	445,898	468,607	387,393	420,147		
Instr Salaries - Teachers - Bell	2250	150	21	1,102,288	1,068,008	1,069,108	1,159,108	1,119,954		
Instr Salaries - Teachers - SB	2250	150	22	837,056	838,806	872,421	1,003,340	1,042,685		
Instr Salaries - Teachers - HG	2250	150	26	1,822,467	1,935,668	1,976,814	2,023,814	1,988,737		
Instr Salaries - Teaching Assts	2250	151	11	239,316	235,359	253,330	248,530	263,502		
Instr Salaries - Teaching Assts	2250	151	12	182,188	196,437	211,705	208,505	233,519		
Instr Salaries - Teaching Assts	2250	151	13	149,093	216,106	250,979	243,079	281,253		
Instr Salaries - Teaching Assts	2250	151	21	321,042	227,864	300,692	291,992	236,192		
Instr Salaries - Teaching Assts	2250	151	22	277,260	270,514	289,105	309,605	357,675		
Instr Salaries - Teaching Assts	2250	151	26	561,433	576,516	546,297	579,798	603,649		
Instr Salaries - Speech - DG	2250	152	11	154,503	154,503	158,186	158,186	161,849		
Instr Salaries - Speech - RB	2250	152	12	153,732	153,732	157,442	157,442	161,127		
Instr Salaries - Speech - WO	2250	152	13	155,214	155,214	161,851	161,851	165,345		
Instr Salaries - Speech - Bell	2250	152	21	156,017	156,017	159,754	159,754	166,171		
Instr Salaries - Speech - SB	2250	152	22	111,953	111,953	117,832	109,315	114,867		
Instr Salaries - Speech - HG	2250	152	26	147,268	131,939	103,922	128,741	119,707		
Instr Salaries - Student Mentoring	2250	158	35	6,000	6,000	6,000	-	6,000		
Non-Instr Salaries - Clerical	2250	160	35	382,702	344,707	395,159	327,159	410,081		
Non-Instr Overtime - Clerical	2250	161	35	5,000	7,105	5,000	5,000	5,000		
Non-Instr- Occupational Therapists	2250	162	35	252,066	270,473	260,089	240,089	289,685		
Non-Instr-Physical Therapists	2250	163	35	132,592	135,952	142,000	139,323	145,175		
Instr Salaries - CSE SY Teacher	2251	150	35	5,000		5,000	-	5,000		
Instr Salaries - CSE SY General Ed Teacher	2251	151	35	5,000		5,000	-	5,000		
Instr Salaries - CSE Speech	2251	152	35	4,000		4,000	-	4,000		
Instr Salaries - CSE Psychologist	2251	153	35	5,000		5,000	-	5,000		
Instr Salaries - CSE Summer Teacher	2252	150	35	17,000	10,942	17,000	-	17,000		
Instr Salaries - CSE Summer General Ed Teacher	2252	151	35	5,000	135	5,000	-	5,000		
Instr Salaries - CSE Summer Speech	2252	152	35	4,000		4,000	-	4,000		
Instr Salaries - CSE Summer Psychologist	2252	153	35	15,000	2,211	15,000	2,930	15,000		
Instr Salaries - Summer Curr Development	2252	155	35	45,000	85,964	45,000	117,150	45,000		
Non-Instr - Occupational Therapists	2252	162	35	5,000		5,000	-	5,000		
TAssts July/ August Program	2253	151	35	35,000	26,762	40,000	14,695	30,000		
Equipment/Student Services	2250	200	35	15,000	8,612	15,000	15,000	15,000		
Equipment/Office	2250	201	35	3,500		3,500	3,500	2,500		

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
	Budget Codes									
Contractual/Services to Students	2250	400	35	1,030,783	887,277	1,022,429	1,022,429	1,022,429		
Contractual/Office	2250	401	35	10,000	825	10,000	10,000	10,000		
SEDCAR 611	2250	405	35	75,000	129,473	75,000	75,000	75,000		
SEDCAR 619	2250	406	35	15,000	13,347	15,000	15,000	15,000		
Postage	2250	410	35	300		300	300	300		
Travel/Conferences	2250	415	35	3,500	956	3,500	1,000	3,500		
Travel/Conferences - Supervision	2250	415	35 S	5,000	58	5,000	100	5,000		
Hospital/Home Instruction	2250	441	35	3,000		3,000	3,000	8,000		
Supplies/Student Services	2250	450	35	35,000	45,803	35,000	35,000	35,000		
Supplies/Office	2250	451	35	6,000	5,351	6,000	6,000	6,000		
Tuition/NYS Public	2250	471	35	902,593	924,591	902,593	925,000	1,048,333		
Tuition/Private	2250	472	35	1,260,326	883,822	1,248,430	884,000	1,212,254		
BOCES Services	2250	490	35	1,480,000	1,799,673	1,502,149	1,799,673	1,700,000		
	TOTAL	2250		13,821,428	13,774,031	14,253,914	14,323,822	\$ 14,974,258	\$ 720,344	5.05%

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 services, speech and language services, services for the deaf, therapeutic support and other services on an as needed basis.

BOCES also provides support for reporting, testing, and staff development.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
<u>Occupational Education</u>										
BOCES Occupational Education	2280	490	26	125,000	140,518	125,000	140,000	125,000		
TOTAL	2280			\$ 125,000	\$ 140,518	\$ 125,000	\$ 140,000	\$ 125,000	\$ -	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.

<u>Special Schools - Continuing Education</u>										
Salary - Director	2330	150	37	46,975	48,875	49,950	61,950	64,487		
Salary - Instructional Salaries	2330	151	37	16,000	9,500	16,000	9,500	16,000		
Contractual - Instructional	2330	400	37	106,300	101,076	106,300	101,000	118,800		
Contractual - Driver Ed	2330	400	37	130,000	76,000	115,000	76,000	115,000		
Contractual - Other	2330	401	37	3,000	4,875	3,000	3,950	8,000		
Bank Fees	2330	402	37	4,500	5,007	4,500	4,500	4,500		
Postage	2330	410	37	4,500	2,000	4,500	4,500	4,500		
Reproduction Services	2330	448	37	12,000	9,151	12,000	10,000	12,500		
Supplies	2330	450	37	1,000	282	1,000	1,000	1,000		
TOTAL	2330			\$ 324,275	\$ 256,767	\$ 312,250	\$ 272,400	\$ 344,787	\$ 32,537	10.42%

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
2026-2027 BUDGET INFORMATION**

2024-2025		2025-2026		2026-2027	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

Budget Codes

School Library & Audio-Visual

Library

Instr Salary - DG	2610	150	11	237	115,086	115,086	120,773	120,773	126,129
Instr Salary - RB	2610	150	12	237	161,286	161,286	165,069	165,069	168,813
Instr Salary - WO	2610	150	13	237	100,470	83,700	82,500	89,500	92,660
Instr Salary - Bell	2610	150	21	237	152,332	152,332	156,042	156,042	159,727
Instr Salary - SB	2610	150	22	237	147,928	147,928	154,492	84,492	110,000
Instr Salary - HG	2610	150	26	237	147,682	147,682	151,392	91,392	110,000
Non-Instr Salary - Bell	2610	160	21	237	55,650	40,031	41,779	43,564	43,564
Non-Instr Salary - SB	2610	160	22	237	54,000	41,968	43,731	45,533	45,533
Non-Instr Salary - HG	2610	160	26	237	103,283	72,086	89,257	55,257	56,903
Library Equipment - WO	2610	200	13	237	300		300	300	-
Memberships - HG	2610	412	26	237	500	390	500	500	500
Supplies - DG	2610	450	11	237	500	491	500	500	500
Supplies - RB	2610	450	12	237	600	597	600	600	600
Supplies - WO	2610	450	13	237	1,000	882	1,000	1,000	1,000
Supplies - Bell	2610	450	21	237	925	907	925	925	1,373
Supplies - SB	2610	450	22	237	1,305	949	1,305	1,305	1,305
Supplies - HG	2610	450	26	237	11,400	8,732	11,400	11,400	11,400
Books - DG	2610	456	11	237	3,500	3,455	3,500	3,500	3,500
Books - RB	2610	456	12	237	4,000	3,982	4,000	4,000	4,000
Books - WO	2610	456	13	237	900	1,087	900	900	4,000
Books - Bell	2610	456	21	237	7,120	8,506	7,120	7,120	6,778
Books - SB	2610	456	22	237	4,000	4,107	4,000	4,000	4,100
Books - HG	2610	456	26	237	6,000	4,095	6,000	6,000	6,000

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

	Budget Codes				2024-2025		2025-2026		2026-2027	Approved vs.	Variance %
					Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Library/ Av Aid Program - DG	2610	460	11	237	2,900	2,831	2,900	2,900	2,900		
Library/ Av Aid Program - RB	2610	460	12	237	2,900	2,368	2,900	2,900	2,900		
Library/ Av Aid Program - WO	2610	460	13	237	2,900	2,781	2,900	2,900	2,900		
Library/ Av Aid Program - Bell	2610	460	21	237	4,100	4,060	4,100	4,100	4,233		
Library/ Av Aid Program - SB	2610	460	22	237	3,567	4,044	3,567	3,567	3,567		
Library/ Av Aid Program - HG	2610	460	26	237	8,100	7,323	8,100	8,100	8,100		
Library BOCES	2610	490	36	237	92,000	73,431	92,000	92,000	92,000		
<u>Audio Visual</u>											
Equipment WO	2610	200	13	231	1,200		1,200	1,200	1,200		
Equipment - SB	2610	200	22	231	400		400	400	-		
Equipment Repair - SB	2610	434	22	231	87		87	87	-		
Supplies - DG	2610	450	11	231	7,250	5,947	7,250	7,250	7,250		
Supplies - RB	2610	450	12	231	4,000	3,946	4,000	4,000	4,000		
Supplies - WO	2610	450	13	231	300		300	300	600		
Supplies - Bell	2610	450	21	231	2,310	3,086	2,310	2,310	2,310		
Supplies - SB	2610	450	22	231	3,045	2,653	3,045	3,045	2,750		
TOTAL	2610				\$ 1,214,826	\$ 1,112,749	\$ 1,182,144	\$ 1,028,731	\$ 1,093,095	\$ (89,050) -7.53%	

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 database subscriptions, digital books, 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.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
Computer Assisted Instruction										
Instructional Salary - Director of Technology	2630	150	39	219,300	219,300	223,686	223,686	234,279		
Instructional Salary - Director of Instr. Tech., Communication	2630	150	39 AD	199,055	199,055	202,946	202,946	222,800		
Non-Instructional Salary	2630	160	39	91,255	96,504	89,291	89,291	83,701		
Non-Instructional Overtime	2630	161	39	15,000	33,923	15,000	25,000	15,000		
Equipment	2630	200	39	327,000	276,321	327,000	327,000	227,000		
Contract Services	2630	400	39	1,829,438	491,779	800,000	800,000	708,000		
Lease Payments	2631	400	36		847,039		-	-		
Travel/Conferences	2630	415	39	2,500	1,355	2,500	2,500	2,500		
Technology Training	2630	449	39	5,000	4,170	5,000	5,000	5,000		
Supplies	2630	450	39	109,000	296,949	109,000	109,000	109,000		
State Aided Computer Software	2630	460	39	235,000	225,510	235,000	235,000	150,000		
BOCES	2630	490	39	470,611	1,750,387	1,488,697	1,988,697	1,778,663		
TOTAL	2630			\$ 3,503,159	\$ 4,442,292	\$ 3,498,120	\$ 4,008,120	\$ 3,535,943	\$ 37,823	1.08%

EXPLANATORY NOTES: INSTRUCTIONAL MEDIA

The salaries of the Directors of Technology and clerical support of the technology department are reported here. This category also includes the cost of technical services, subscriptions computer hardware, and software purchases.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
<u>Attendance - Regular School</u>										
Non-Instr Salary - Attendance HG	2805	160	26	54,440	52,327	54,415	53,515	55,995		
TOTAL	2805			\$ 54,440	\$ 52,327	\$ 54,415	\$ 53,515	\$ 55,995	\$ 1,580	2.90%
<u>Guidance - Regular School</u>										
Instr Salaries - Bell	2810	150	21	451,422	450,355	465,687	471,287	487,655		
Instr Salaries - SB	2810	150	22	493,455	498,459	518,032	516,293	528,686		
Instr Salaries - HG	2810	150	26	1,263,173	1,268,233	1,308,718	1,353,792	1,353,792		
Non-Instr Salaries - Bell	2810	160	21	61,895	58,979	61,199	61,249	63,465		
Non-Instr Salaries - SB	2810	160	22	58,998	56,238	58,325	58,403	60,462		
Non-Instr Salaries - HG	2810	160	26	201,022	139,825	200,010	186,010	204,363		
Proctor - PSAT	2810	189	26	7,000	6,298	7,000	5,514	7,000		
Proctor - SAT	2810	189	26	11,000	13,419	11,000	8,720	11,000		
Proctor - AP	2810	189	26	13,000	7,022	13,000	13,000	13,000		
Proctor - Miscellaneous	2810	189	26	1,300	16,086	1,300	9,557	1,300		
Peer Leadership	2810	400	26	12,000	7,375	12,000	-	12,000		
Contractual - Scoir	2810	400	36	5,250		5,250	5,250	5,250		
Memberships	2810	412	26	400	660	400	400	400		
Travel/Conferences	2810	415	26	15,000	7,556	15,000	7,000	15,000		
Reproduction Services	2810	448	26	4,000		8,000	4,708	8,000		
Supplies - Bell	2810	450	21	600	595	600	96	658		
Supplies - SB	2810	450	22	435	432	435	415	435		
Supplies - HG	2810	450	26	10,000	9,328	10,000	4,060	10,000		
BOCES Services	2810	490	26			80,000	80,000	84,500		
TOTAL	2810			2,609,950	2,540,860	2,775,956	2,785,753	\$ 2,866,966	\$ 91,010	3.28%

EXPLANATORY NOTES: GUIDANCE SERVICES

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

Guidance: The salaries of guidance counselors, clerical support as well as career counseling support are included in this category. The guidance program provides services that include counseling, testing and college/career placement.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
Health Services/Diagnostic Screening										
RN Salaries - DG	2815	160	11	81,009	83,084	81,450	85,482	85,982		
RN Salaries - RB	2815	160	12	90,726	99,584	100,983	105,801	107,459		
RN Salaries - WO	2815	160	13	77,500	79,364	84,368	87,000	89,180		
RN Salaries - Bell	2815	160	21	125,850	74,457	78,264	79,564	81,126		
RN Salaries - SB	2815	160	22	69,097	71,509	75,070	76,470	79,508		
RN Salaries - HG	2815	160	26	149,510	153,774	156,528	162,308	162,252		
LPN Salaries - HG	2815	160	26 LPN		80,534	56,303	69,303	59,631		
Non-Instr Salary - DG Clerk	2815	161	11	19,922	19,274	20,797	20,797	23,000		
Non-Instr Salary - RB Clerk	2815	161	12	29,332	28,287	30,762	30,762	31,922		
Non-Instr Salary - WO Clerk	2815	161	13	14,542	13,710	14,448	14,448	15,057		
Nursing & Emergency Health Equipment	2815	200	36	25,000	15,977	25,000	25,000	105,000		
Health Services - Other Districts	2815	400	36	65,000	145,368	65,000	145,368	85,000		
Health Services - Nurse Subs - DG	2815	400	11	5,000	26,025	5,000	5,000	5,000		
Health Services - Nurse Subs - RB	2815	400	12	5,000	72,100	5,000	5,000	5,000		
Health Services - Nurse Subs - WO	2815	400	13	5,000	803	5,000	5,000	5,000		
Health Services - Nurse Subs - Bell	2815	400	21	5,000	2,555	5,000	5,000	5,000		
Health Services - Nurse Subs - SB	2815	400	22	5,000	5,000	5,000	5,000	5,000		
Health Services - Nurse Subs - HG	2815	400	26	5,000	39,055	5,000	5,000	5,000		
Travel/Conferences - WO	2815	415	13	100		100	100	100		
Physicians Fees	2815	420	36	85,000	84,250	85,000	85,000	90,000		
Equipment Repair - DG	2815	434	11	500	125	500	500	300		
Equipment Repair - SB	2815	434	22	130		130	130	130		
Supplies - DG	2815	450	11	2,000	893	2,000	2,000	2,000		
Supplies - RB	2815	450	12	2,000	2,070	2,000	2,000	2,000		
Supplies -WO	2815	450	13	2,000	1,743	2,000	2,000	2,000		
Supplies - Bell	2815	450	21	3,000	2,083	3,000	3,000	3,203		
Supplies - SB	2815	450	22	3,000	2,618	3,000	3,000	3,000		
Supplies - HG	2815	450	26	7,000	6,695	7,000	7,000	7,000		
TOTAL	2815			\$ 882,218	\$ 1,110,937	\$ 923,703	\$ 1,037,033	\$ 1,064,850	\$ 141,147	15.28%

EXPLANATORY NOTES: HEALTH SERVICES

Health Services: The salaries of registered nurses and part-time health aides are recorded here. Included are the cost of first aid supplies, record and report forms relating to health services and other medical supplies. The Physician Fees cover a medical director that is responsible for the provisions and supervision of medical and health services for school district pupils and personnel.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Budget Codes										
<u>Psychologist</u>										
Instr Salaries - DG	2820	150	11	85,372	22,948	54,315	42,315	44,514		
Instr Salaries - RB	2820	150	12	69,503	54,684	57,253	117,253	121,842		
Instr Salaries - WO	2820	150	13	64,271	51,417	67,420	53,825	56,307		
Instr Salaries - Bell	2820	150	21	160,821	160,821	164,631	164,631	168,396		
Instr Salaries - SB	2820	150	22	154,367	154,367	158,104	158,104	161,810		
Instr Salaries - HG	2820	150	26	426,215	426,215	439,510	319,248	465,027		
Instr Salaries - DW / CSE CPSE Chairpersons	2820	150	36	407,591	378,758	459,432	259,432	437,790		
TOTAL	2820			\$ 1,368,140	\$ 1,249,210	\$ 1,400,665	\$ 1,114,808	\$ 1,455,686	\$ 55,021	3.93%
<u>Social Worker Service</u>										
Instr Salaries - Bell	2825	150	21	118,448	123,148	129,411	129,411	135,601		
Instr Salaries - SB	2825	150	22	140,247	140,247	143,749	148,749	152,922		
Instr Salaries - HG	2825	150	26				-	120,000		
Student Assistance Counselor	2825	400	26	83,557	43,407	86,482	-	-		
TOTAL	2825			\$ 342,252	\$ 306,802	\$ 359,642	\$ 278,160	\$ 408,523	\$ 48,881	13.59%

EXPLANATORY NOTES: PSYCHOLOGISTS AND SOCIAL WORKERS

Social Workers: This budget includes social workers who support students, families, teachers and administrators.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

	Budget Codes			2024-2025		2025-2026		2026-2027	Approved vs.	Variance %
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Co-Curricular Activities										
Chaperones - DG	2850	151	11	518	510	518	518	518		
Chaperones - RB	2850	151	12	518	82	518	518	518		
Chaperones - WO	2850	151	13	518		518	518	518		
Chaperones - Bell	2850	151	21	12,000	7,587	12,000	12,000	12,000		
Chaperones - SB	2850	151	22	10,805	7,322	10,805	10,805	10,805		
Chaperones - HG	2850	151	26	20,000	58,262	20,000	20,000	20,000		
Extra Duty Pay - Salaries	2850	152	36	343,604	367,253	403,152	343,604	473,285		
Contractual - SB	2850	400	22	11,000	2,450	11,000	11,000	3,759		
Senior Musical - PTA Funded	2850	400	26 SM	50,000	4,878	50,000	50,000	15,000		
PAC Tech Services	2850	400	36	20,000	18,220	20,000	20,000	20,000		
Performing Arts Assistants	2850	401	36	15,000		15,000	15,000	15,000		
Student Activities - HG	2850	408	26	27,500	15,375	27,500	27,500	24,500		
TOTAL	2850			\$ 511,463	\$ 481,940	\$ 571,011	\$ 511,463	\$ 595,903	\$ 24,892	4.36%

EXPLANATORY NOTES: CO-CURRICULAR ACTIVITIES

Co-Curricular Activities: The salaries, supplies and expenses for the Co-Curricular Activity Program are listed. The activities include Yearbook, Student Council, Music Clubs, Theater Club and Literary Clubs.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Budget Codes										
Interscholastic Athletic										
Instructional Salary - Director	2855	150	40	221,282	222,299	222,173	222,173	227,822		
Coaching Salaries	2855	152	40	729,245	831,436	763,830	729,245	857,353		
Athletic Trainer	2855	153	40	124,809	122,277	159,438	159,438	168,688		
Chaperones	2855	154	40	23,000	113,187	23,000	23,000	32,000		
Athletic Coordinator	2855	156	40	14,500	14,321	14,500	14,500	14,577		
Non-Instr Salary	2855	160	40	107,448	106,443	111,422	111,422	114,075		
Salary Other	2855	161	40	500	387	500	500	500		
Equipment	2855	200	40	51,000	45,333	56,000	46,240	56,000		
Contractual	2855	400	40	36,100	42,109	36,100	42,952	42,109		
Ice Hockey Program	2855	400	40	41,500	27,752	41,500	28,307	43,160		
Athletic Services	2855	401	40	18,360	13,750	18,360	14,025	18,360		
Event Security	2855	402	40	20,808	8,763	20,808	8,938	20,808		
Memberships/Dues	2855	412	40	5,202	4,958	5,202	5,057	5,410		
Travel/Conferences	2855	415	40	10,000	10,151	12,000	10,354	12,000		
Facility Rental	2855	432	40	45,700	36,420	46,614	37,148	48,480		
Laundry/Reconditioning	2855	433	40	29,580	24,538	30,072	25,029	28,095		
Equipment Repair	2855	434	40	31,732	10,568	32,367	10,779	33,662		
Awards	2855	445	40	5,500		5,610	2,148	5,930		
Tournament Entry Fees & Dues	2855	446	40	16,800	18,910	17,136	19,288	17,821		
Printing	2855	448	40	520		520	-	520		
Supplies	2855	450	40	107,161	147,292	114,304	150,237	140,392		
BOCES	2855	490	40	200,444	255,419	230,444	260,528	265,000		
TOTAL	2855			\$ 1,841,191	\$ 2,056,314	\$ 1,961,900	\$ 1,921,308	\$ 2,152,762	\$ 190,862	9.73%

EXPLANATORY NOTES: INTERSCHOLASTIC ATHLETIC ACTIVITIES

Interscholastic Athletics: The salaries of the Director, athletic trainer, athletic coordinator, fitness center supervisors, clerical support, chaperones and the contractual stipends of coaches 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, and technical services for referees are recorded here.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

	Budget Codes			2024-2025		2025-2026		2026-2027	Approved vs.		
				Approved	Year End	Approved	Year End	Proposed	Proposed	Variance \$	Variance %
				Budget	Actual	Budget	Projection	Budget	Budget		
<u>Pupil Transportation</u>											
Salaries	5510	160	26	10,000		10,000	10,000	10,000			
Salaries	5510	160	36	35,000	39,950	41,452	41,472	43,052			
Contractual	5510	400	36	33,600	30,000	33,600	33,600	36,900			
Gas & Supplies	5510	450	36	275,000	249,140	275,000	275,000	275,000			
Field Trips - DG	5540	402	11	1,800	240	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	1,800	1,800	1,800	1,800			
Field Trips - Bell	5540	402	21	2,500	2,285	2,500	2,500	3,370			
Field Trips - SB	5540	402	22	2,175	1,613	2,175	2,175	3,370			
Field Trips - HG	5540	402	26	10,000	38,928	10,000	13,000	10,000			
Special Education	5540	402	35 C	1,665,940	1,559,716	1,709,246	1,633,868	1,777,616			
Van Monitors	5540	402	35 MON	671,976	601,272	695,495	695,495	723,314			
General Education (Public & Private)	5540	402	36	4,936,845	4,819,969	5,109,634	5,102,372	5,314,019			
Athletic Trips	5540	402	40	270,000	303,207	280,000	284,159	315,000			
TOTAL	5540			\$ 7,918,436	\$ 7,648,120	\$ 8,174,502	\$ 8,099,040	\$ 8,517,041	\$ 342,539	4.19%	

EXPLANATORY NOTES: TRANSPORTATION

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

OTHER SERVICES

<u>Community Services</u>										
Non-Instructional Salary - Census	8070	160	41	20,000	23,970	24,871	16,270	25,832		
TOTAL	8070			\$ 20,000	\$ 23,970	\$ 24,871	\$ 16,270	\$ 25,832	\$ 961	3.86%

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
2026-2027 BUDGET INFORMATION**

2024-2025		2025-2026		2026-2027	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

Budget Codes

UNDISTRIBUTED

Employee Benefits

Employees Retirement - NYS ERS	9010	800	36	1,621,000	1,577,247	1,705,929	1,605,943	1,985,962			
Teachers Retirement - NYS TRS	9020	800	36	5,799,565	5,779,479	5,888,562	5,889,466	5,577,638			
FICA	9030	800	36	5,393,000	4,960,051	5,434,848	5,158,453	5,558,946			
Workers Compensation	9040	800	36	310,000	293,568	260,713	234,576	270,000			
Life Insurance	9045	800	36	16,500	16,853	16,500	18,733	16,500			
Unemployment	9050	800	36	50,000	20,870	50,000	40,000	40,000			
Administrators LTD	9055	800	36	20,852	17,441	20,852	22,982	20,852			
Health Insurance Buy-Out CCT	9060	150	36	22,000	16,500	19,250	12,571	11,000			
Health Insurance Buy-Out COSA	9060	160	36	8,250	5,500	5,500	2,750	2,750			
Health Insurance - Consortium Fee	9060	490	36	92,000	85,479	98,440	85,479	104,392			
Health Insurance Buy-Out CCT	9060	800	36	1	-	-	-	-			
Health Insurance Buy-Out COSA	9060	800	36	-	-	-	-	-			
Health Insurance - Active	9060	800	36	C	9,467,187	8,804,738	9,751,354	9,156,927	10,082,707		
Health Insurance - Inactive	9060	800	36	R	6,860,600	6,517,041	7,274,092	6,819,060	7,785,891		
Medicare Reimbursement	9060	800	36	M	1,200,000	1,232,568	1,207,024	1,272,266	1,301,528		
Dental/Custodians	9060	802	36		100,135	105,587	110,394	105,587	110,366		
Joint Benefit Fund - CCT/ADMIN/COSA	9070	800	36		902,265	813,869	900,730	813,869	900,100		
Employee Assistance Program (EAP)	9089	490	36		18,500	12,985	18,500	12,985	18,500		
Vision/Custodians	9089	802	36		15,772	15,237	15,772	15,237	15,726		
Compensated Absences	9089	880	36		25,000	121,491	25,000	40,705	25,000		
TOTAL	9099				\$ 31,922,626	\$ 30,396,503	\$ 32,803,460	\$ 31,307,591	\$ 33,827,858	\$ 1,024,398	3.12%

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 levels determined annually by the NYS Employee Retirement System NYS Teachers' Retirement System and is mandatory.

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 District. 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 for current employees and 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.

**CHAPPAQUA CENTRAL SCHOOL DISTRICT
2026-2027 BUDGET INFORMATION**

				2024-2025		2025-2026		2026-2027	Approved vs.	
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Budget Codes										
<u>Debt Service</u>										
Bonds - Principal	9711	600	36	3,450,000	3,450,000	3,380,000	3,380,000	5,305,000		
Bonds - Interest	9711	700	36	1,314,231	1,314,231	2,051,919	2,051,919	2,393,794		
BAN - Interest	9731	700	36	378,813	378,813	998,750	998,750	-		
Lease/Purchase Technology - Principal & Interest	9785	600	39	860,000	-	890,000	809,072	1,122,000	232,000	
Lease/Purchase EPC I - Principal & Interest	9789	600	36	1,096,410	1,096,410	1,122,436	1,122,436	1,149,097		
Lease/Purchase EPC II - Principal & Interest	9789	600	36	108,511	108,511	82,485	82,485	55,825		
TOTAL	9799			\$ 7,207,965	\$ 6,347,965	\$ 8,525,590	\$ 8,444,662	\$ 10,025,716	\$ 1,500,126	17.60%
<u>Interfund Transfers</u>										
Transfer to Special Aid - Summer School Program	9901	950	35	150,000	139,248	150,000	150,000	150,000		
Transfer to Capital Projects	9950	900	34	1,871,187	2,088,288	322,437	467,000	-		
TOTAL	9999			\$ 2,021,187	\$ 2,227,536	\$ 472,437	\$ 617,000	\$ 150,000	\$ (322,437)	-68.25%
GRAND TOTAL				\$140,747,738	\$139,350,374	\$144,392,025	\$141,288,595	\$150,125,516	\$ 5,733,491	3.97%

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 and lease purchase agreements.

INTERFUND TRANSFERS

Special Aid Fund

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

Capital Projects Fund

Identified Projects:

- 2024-25 HGHS Alarm Project, Bathrooms, Gate. RB Bathroom. District Security Upgrades.
- 2025-26 HGHS Guard House, HGHS Paving, Bell School Paving.

**DEBT SERVICE SCHEDULE
2026-27 THRU 2040-41**

School Year	Bond			Lease/Purchase - EPC (Phases I & II)			
	Principal	Interest	Total	Principal	Interest	Total	TOTAL
2026-2027	5,305,000	2,393,794	7,698,794	1,149,097	55,824	1,204,921	8,903,715
2027-2028	5,510,000	2,189,919	7,699,919	704,380	28,511	732,891	8,432,810
2028-2029	5,705,000	1,994,231	7,699,231	242,736	18,126	260,862	7,960,093
2029-2030	5,910,000	1,790,981	7,700,981	247,443	13,418	260,862	7,961,843
2030-2031	4,230,000	1,581,825	5,811,825	252,242	8,620	260,862	6,072,687
2031-2032	4,375,000	1,437,175	5,812,175	127,950	2,481	130,431	5,942,606
2032-2033	4,525,000	1,287,800	5,812,800			-	5,812,800
2033-2034	4,685,000	1,128,700	5,813,700			-	5,813,700
2034-2035	4,800,000	962,450	5,762,450				5,762,450
2035-2036	4,560,000	792,550	5,352,550				5,352,550
2036-2037	4,615,000	631,150	5,246,150				5,246,150
2037-2038	4,785,000	466,100	5,251,100				5,251,100
2038-2039	3,925,000	294,450	4,219,450				4,219,450
2039-2040	2,810,000	147,400	2,957,400				2,957,400
2040-2041	2,280,000	45,600	2,325,600				2,325,600
	<u>74,850,000</u>	<u>20,562,675</u>	<u>95,412,675</u>	<u>4,942,692.50</u>	<u>317,977.04</u>	<u>5,260,669.54</u>	<u>100,673,344.60</u>

- [1] On November 10, 2010, District refinanced and consolidated its existing serial bonds into one in the amount of \$43,070,000 at an interest of 2.9722% for 20 years.
- [2] On September 2, 2011, District entered into a lease purchase agreement for its energy performance contract Phase I (A) in the amount of \$6,010,000 with an interest rate of 2.84% for 16 years. On September 25, 2012, District entered into a lease purchase agreement for its energy performance contract Phase I (B) in the amount of \$5,752,450 with an interest rate of 2.0934% for 15 years. These borrowings have no budgetary impact because the principal and interest are paid by the energy savings and State Building Aid.
- [3] On August 11, 2016, District entered into a lease purchase agreement for its energy performance contract Phase II in the amount of \$3,383,396 with an interest rate of 1.9296% for 15 years. This borrowing has no budgetary impact because the principal and interest are paid by the energy savings and State Building Aid.
- [4] On November 14, 2017, District borrowed \$16 Million of a 20 year bond at an interest rate of 2.6928% which is the first tranche of the \$42.5 Million bond approved by voters on June 14, 2016.
- [5] On June 20, 2018, District borrowed \$26.5 Million of a 20 year bond at an interest rate of 2.9275% which is the second tranche of the \$42.5 Million bond approved by voters on June 14, 2016.
- [6] On October 22, 2019, District refinanced an existing serial bond in the amount of 19,925,000 at an interest of 1.36508% for 10 years.
- [7] On May 25, 2025, District borrowed \$33.9 Million for the capital project approved by voters on November 22, 2022 at an interest rate of 3.6117%

**CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY
PROPOSED 2026-2027 BUDGET**

	APPROVED 2025-2026	PROPOSED 2026-2027	
<u>REVENUES</u>			
School District Tax Levy	3,708,998	3,836,142	3.43%
From Fund Balance/Reserves	0	0	
Operating Income	13,350	13,350	
Local Library Aid + Misc. Income	5,000	5,000	
Investment Income	<u>45,000</u>	<u>45,000</u>	
	\$3,772,348	\$3,899,492	3.37%
<u>EXPENDITURES</u>			
<i>STAFF</i>			
Salaries	1,879,829	1,893,003	
Benefits	994,648	1,146,075	
Disability Insurance	753	794	
Health Insurance	555,089	640,732	
Medicare Reimbursement	67,320	82,679	
NY METRO	0	0	
NYS Retirement	241,000	300,814	
Social Security	120,486	111,056	
Workers Compensation	<u>10,000</u>	<u>10,000</u>	
	\$2,874,478	\$3,039,078	5.73%
<i>LIBRARY MATERIALS</i>			
Books	87,600	89,000	
Electronic Materials	76,000	77,200	
Periodicals	13,710	13,710	
Recordings	16,364	9,500	
Software			
	\$193,674	\$189,410	-2.20%
<i>OPERATING EXPENSES</i>			
Building Maintenance & Repair	63,000	74,500	
Building Service Contracts	133,078	148,650	
Custodial Supplies	11,000	11,000	

**CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY
PROPOSED 2026-2027 BUDGET**

	APPROVED	PROPOSED	
	2025-2026	2026-2027	
Director's Contingency	500	500	
Electricity	60,000	55,000	
Equipment Maintenance	22,597	17,597	
Fuel	22,300	27,000	
Insurance	26,750	31,000	
IT/Support	114,400	114,175	
Office & Library Supplies	19,500	19,500	
Postage	2,550	2,650	
Printing	1,650	1,550	
Professional Fees	106,014	104,201	
Programs	33,775	32,775	
Sewer Taxes	7,018	9,500	
Staff & Board Development	14,250	14,250	
Telephone	3,504	3,088	
Travel	2,000	2,000	
Water	2,000	2,000	
	\$645,886	\$670,936	3.88%
CAPITAL RESERVE	\$58,310	\$68	-99.88%
TOTAL EXPENDITURES	\$3,772,348	\$3,899,492	3.37%

TAX ANALYSIS 2026-2027
ESTIMATED
CHAPPAQUA CENTRAL SCHOOL DISTRICT PUBLIC LIBRARY

PUBLIC LIBRARY BUDGET		\$ 3,899,492
Less: Revenues from Sources Other Than Local Property Taxes		\$ 63,350
Appropriation of Fund Balance/Reserves		\$ 0
	Tax Levy	<u>\$ 3,836,142</u>
	<u>NEW CASTLE</u>	<u>MT. PLEASANT</u>
ASSESSED TAXABLE VALUATION	\$ 939,086,937	\$ 6,776,237
EQUALIZATION RATE	13.95%	1.07%
FULL TAXABLE VALUATION	\$ 6,731,806,000	\$ 633,293,178
PORTION OF TAX LEVY	91.40%	8.60%
TAX LEVY	\$ 3,506,289	\$ 329,853
<u>RATE PER \$1,000 (ESTIMATED)</u>		
Public Library Estimated 2025-26 Budget	\$ 3.73	\$ 48.68
Compared to Public Library Actual 2025-26	\$ 3.64	\$ 47.89
\$ Increase per \$1000	\$ 0.09	\$ 0.79
% Increase (Estimated)	2.50%	1.64%

PROFESSIONAL STAFFING SUMMARY

	2025-2026	2026-2027	
	ACTUAL	ESTIMATED	
	STAFFING	STAFFING	VARIANCE
Central Administration	6.0	6.0	0.0
Principals/ Assistant Principals	15.0	15.0	0.0
Staff Developers	4.0	4.0	0.0
Elementary Classroom Teachers - Grades K-4	67.0	68.0	1.0
Elementary Foreign Language	2.0	2.0	0.0
Classroom Teachers - Grades 5-12	128.9	129.9	1.0
LIFE School Program	4.5	4.5	0.0
Art	10.00	10.0	0.0
Business	1.0	1.0	0.0
ENL	5.0	5.0	0.0
Guidance/School Counselors	15.0	15.0	0.0
Health Education	3.0	3.0	0.0
Home & Careers	2.0	2.0	0.0
Industrial Arts-Technology	4.0	5.0	1.0
Instructional & Technology Directors/ Assoc Director	3.0	2.0	(1.0)
Librarians	6.0	6.0	0.0
Music	12.0	12.0	0.0
Physical Education/Interscholastic Director	18.0	18.0	0.0
Psychologists	11.4	11.4	0.0
Social Workers	2.0	3.0	1.0
Special Education	53.2	53.2	0.0
Speech	6.0	6.0	0.0
Theater-Communications	1.0	1.0	0.0
Student Life	1.0	1.0	0.0
TOTAL	381.00	384.00	3.0

STATISTICAL DATA

	Enrollment	
	Actual	Projected
	2025-26	2026-27
Elementary Schools	1,325	1,338
Middle Schools	1,100	1,100
High School	1,119	1,061
Out Placements	29	29
	3,573	3,528

SCHOOL BUDGET DATA

YEAR	ENROLLMENT	BUDGET	INCREASE (DECREASE) OVER PREVIOUS YEAR		NEW CASTLE TAX RATE	INCREASE (DECREASE) OVER PREVIOUS YEAR		
			\$	%		\$/1,000	%	
			06-07	4239		97,019,213	7,292,240	
08-09	4252	107,347,134	5,357,589	5.25	93.32	3.48	4.60	
09-10	4183	107,347,134	0	0	93.3	0	0.00	
10-11	4134	109,391,348	2,044,214	1.90	95.62	2.31	2.49	
11-12	4121	111,448,488	2,057,140	1.88	98.06	2.44	2.11	
12-13	4022	112,202,888	754,400	0.68	100.35	2.29	2.34	
13-14	4010	114,828,088	2,625,200	2.34	102.68	2.33	2.32	
14-15	3971	116,856,988	2,028,900	1.77	104.29	1.61	1.57	
15-16	3904	117,901,688	1,044,700	0.89	105.72	1.43	1.37	
16-17	3875	118,225,288	323,600	0.27	105.93	0.21	0.19	
17-18	3855	119,571,688	1,346,400	1.14	106.84	0.91	0.86	
18-19	3748	122,559,988	2,988,300	2.5	108.92	2.08	1.95	
19-20	3661	126,152,188	3,592,200	2.93	109.63	0.71	0.65	
20-21	3590	128,237,168	2,084,980	1.65	111.506	1.87	1.71	
21-22	3580	130,460,188	2,223,020	1.73	113.91	2.40	2.1	
22-23	3599	133,963,411	3,503,223	2.69	115.96	2.05	0.02	
23-24	3573	138,296,286	4,332,875	3.23	118.28	2.32	2.00	
24-25	3,545	140,747,738	2,451,452	1.77	121.19	2.91	2.46	
25-26	3,573	144,392,025	3,644,287	2.59	122.33	1.14	0.94	
26-27	3,556	150,125,516	5,733,491	3.97	124.86	2.53	2.06	(estimated)

CHANGES IN GRADE ENROLLMENT

2026-2027

Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
K	223	241	243	201	236	249	239	256	251	250	253
1	247	234	246	254	212	257	262	241	265	267	262
2	235	258	249	244	280	239	269	270	255	276	278
3	308	239	267	253	252	287	251	266	268	263	280
4	283	326	245	271	258	262	292	249	269	269	265
ELEMENTARY	1296	1298	1250	1223	1238	1294	1313	1282	1308	1325	1338
5	294	291	330	253	281	267	277	289	247	275	270
6	297	306	289	330	251	283	277	276	288	250	276
7	303	298	306	289	328	251	285	277	272	299	254
8	309	303	288	304	282	325	261	282	277	276	300
MIDDLE	1203	1198	1213	1176	1142	1126	1100	1124	1084	1100	1100
9	355	314	304	276	299	279	324	248	284	271	276
10	307	348	310	303	271	293	275	324	243	282	265
11	349	305	335	309	292	268	293	278	320	242	279
12	329	360	302	343	314	299	269	288	277	324	241
HIGH SCHOOL	1340	1327	1251	1231	1176	1139	1161	1138	1124	1119	1061
IN DISTRICT	3839	3823	3714	3630	3556	3559	3574	3544	3516	3544	3499
OUT OF DISTRICT PLACEMENT	36	32	34	31	34	21	25	29	29	29	29
TOTAL	3875	3855	3748	3661	3590	3580	3599	3573	3545	3573	3528

CHANGES IN SCHOOL GROUP ENROLLMENT

2026-2027

School Year	ELEMENTARY			SECONDARY			Total Enrollment	Increase/Decrease Over Previous Year
	K	1-4	Total	5-8	9-12	Total		
2016-17	223	1073	1296	1203	1340	2543	3839	
2017-18	241	1057	1298	1198	1327	2525	3823	(16)
2018-19	243	1007	1250	1213	1251	2464	3714	(109)
2019-20	201	1022	1223	1176	1231	2407	3630	(84)
2020-21	236	1002	1238	1142	1176	2318	3556	(74)
2021-22	249	1045	1294	1126	1139	2265	3559	3
2022-23	239	1074	1313	1100	1161	2261	3574	15
2023-24	256	1026	1282	1124	1138	2262	3544	(30)
2024-25	251	1057	1308	1084	1124	2208	3516	(28)
2025-26	250	1075	1325	1100	1119	2219	3544	28
2026-27 (estimated)	253	1085	1338	1100	1061	2161	3499	(45)

INFORMATIONAL MEETING ON BUDGET

Wednesday, May 6, 2026

Horace Greeley High School 7:00 pm

ANNUAL SCHOOL DISTRICT VOTE

Tuesday, May 19, 2026

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 10002 between 8:30 am and 4:30 pm.

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

Register on any business day at the office of the District Clerk
during normal business hours,
up to May 14, 2026 five (5) days prior to the election.

Applications for absentee ballots for voting on the 2026-2027 school
district budget, may be obtained from the District Clerk or the website www.chappaquaschools.org.
State Education Law prohibits absentee registration.

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

REUNIÓN INFORMATIVA SOBRE PRESUPUESTO

Miércoles, 6 de mayo de 2026

Preparatoria Horace Greeley 7:00 pm

VOTO ANUAL DEL DISTRITO ESCOLAR

Martes, 19 de mayo de 2026

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

Voto del presupuesto escolar, voto del presupuesto de la biblioteca

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

INFORMACIÓN PARA EL VOTANTE

El estado de los votantes se puede verificar llamando al Secretario del Distrito, 238-7200 Ext 10002 entre las 8:30 am y las 4:30 pm.

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

Regístrese cualquier día hábil en la oficina del secretario de distrito durante el horario laboral normal, hasta el 14 de mayo de 2026 cinco (5) días antes de la elección.

Las solicitudes de boletas de voto ausente para votar en el presupuesto del distrito escolar 2026-2027 se pueden obtener del Secretario del Distrito o del sitio web www.chappaquaschools.org.

La ley de educación estatal prohíbe el registro de ausencias.

Distrito Escolar Central de Chappaqua

Centro Educativo

66 Roaring Brook Road

Chappaqua, Nueva York 10514

2026-27 SCHOOL CALENDAR

Schools Closed
Early Dismissal
Supt. Conf. Day

September 2026							
Su	M	T	W	Th	F	Sa	
8/30	8/31	1	2	3	4	5	9/2 & 9/3 SCD
6	7	8	9	10	11	12	9/8 1 st Day for Students
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30				
16 Student Days, 2 Supt Conf. Days							

February 2027							
Su	M	T	W	Th	F	Sa	
	1	2	3	4	5	6	
7	8	9	10	11	12	13	
14	15	16	17	18	19	20	2/15-19 February Break
21	22	23	24	25	26	27	
28							
15 Student Days							

October 2026							
Su	M	T	W	Th	F	Sa	
				1	2	3	
4	5	6	7	8	9	10	K-12 ERD for Prof. Dev.
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	
21 Student Days							

March 2027							
Su	M	T	W	Th	F	Sa	
	1	2	3	4	5	6	
7	8	9	10	11	12	13	3/9 K-12 Parent Conf.
14	15	16	17	18	19	20	3/10 SCD
21	22	23	24	25	26	27	
28	29	30	31				
18 Student Days, 1 Supt Conf. Day							

November 2026							
Su	M	T	W	Th	F	Sa	
1	2	3	4	5	6	7	11/2 K-12 Parent Conferences
8	9	10	11	12	13	14	11/3 SCD
15	16	17	18	19	20	21	
22	23	24	25	26	27	28	11/25 ED K-12
29	30						
17 Student Days, 1 Supt Conf. Day							

April 2027							
Su	M	T	W	Th	F	Sa	
				1	2	3	
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	4/19-4/23 Spring Break
25	26	27	28	29	30		
20 Student Days							

December 2026							
Su	M	T	W	Th	F	Sa	
		1	2	3	4	5	
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	12/23-12/31 Winter Break
27	28	29	30	31			
18 Student Days							

May 2027							
Su	M	T	W	Th	F	Sa	
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30	31						
20 Student Days							

January 2027							
Su	M	T	W	Th	F	Sa	
					1	2	1/1 Winter Break
3	4	5	6	7	8	9	
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	
31							
19 Student Days							

June 2027							
Su	M	T	W	Th	F	Sa	
	1	2	3	4	5		
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	6/18 Juneteenth Observed
20	21	22	23	24	25	26	6/23-25 ED K-8
27	28	29	30				6/25 Rating Day / Last Day
18 Student Days							

180 Student Days, 4 SCD = 184

If we do not use all of our allotted snow days, May 28 will be a day off from school. If all snow days are used and we cannot support a building closure with Zoom instruction, the snow day make-up schedule will proceed in the following order: April 19, April 20, April 21, April 22, April 23.

Holidays Observed and Celebrated by our Community

9/7 Labor Day	11/11 Veterans Day	1/1 New Year's Day	3/22 Holi Begins	5/17 Eid al-Adha
9/12-13 Rosh Hashanah	11/26 Thanksgiving	1/18 MLK, Jr. Day	3/10 Eid al-Fitr	5/31 Memorial Day
9/21 Yom Kippur	12/4 Hanukkah Begins	2/15 Presidents Day	3/26 Good Friday	6/19 Juneteenth
10/12 Columbus Day/Indigenous Peoples Day	12/25 Christmas	2/6 Lunar New Year	3/28 Easter	
11/6 Diwali Begins	12/26 Kwanzaa Begins	2/7 Ramadan Begins	4/21 Passover Begins	

NEW YORK STATE REPORT CARD

The NYS Report Card is available at:

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

The New York State Education Department had not yet released the 2024-2025 Fiscal Supplement Report at the time of printing.

The most current prior year report appears on page 60.

This report can also be found at:

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

Tax Exemption Impact Report

Assessment Year: 2025

Municipality: New Castle

County: Westchester

Total Assessed Value: 987,937,055

SWIS Code: 553600

School Value Report (553604)

Uniform Percentage: 13.95

Equalized Total Assessed Value = 7,081,986,057

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
12100	NY STATE	RPTL 404(1)	44	84,753,405	1.20
12350	PUB AUT ST	RPTL 412 & Pub Auth L	3	2,928,315	0.04
13100	CTY OWNED	RPTL 406(1)	3	430,824	0.01
13500	TWN WITHIN	RPTL 406(1)	174	19,852,666	0.28
13800	SCHOOL DIS	RPTL (408)	20	124,756,989	1.76
13870	SPEC DIST	RPTL 410	4	7,063,799	0.10
13880	FIRE DIST	Trans L 64	1	6,931,899	0.10
14110	US PROP	State L 54	1	5,376,344	0.08
25110	CONST PROT	RPTL 420-a	11	41,224,695	0.58
25230	NPC M/M IM	RPTL 420-a	3	4,883,870	0.07
25300	NON-PROFIT	RPTL 420-b	25	28,559,139	0.40
27350	CEMETARIES	RPTL 446	2	1,461,648	0.02
41120	ALT VET	RPTL 458-a	70	840,000	0.01
41130	WAR VET	RPTL 458-a	54	1,080,000	0.02
41140	DIS VET	RPTL 458-a	24	959,218	0.01
41640	VOL FIRE	RPTL 466-c, d, f	30	2,605,763	0.04
41670	VOL AMBULANCE	RPTL 466-b	14	1,776,387	0.03
41730	AGRIC	Ag-Mkts L 306	6	8,546,888	0.12
41800	SENIOR-ALL	RPTL 467	10	3,099,204	0.04
41804	SENIOR-S	RPTL 467	11	1,909,283	0.03
41834	ENH STAR	RPTL 425	156	34,603,878	0.49
41854	BAS STAR	RPTL 425	488	38,340,358	0.54
47460	FOREST LAN	RPTL 480-a	2	1,119,713	0.02
	Total Exemptions (No System EX's)		1156	423,104,285	5.97
	Total Exemptions (with System EX's)		1156	423,104,285	5.97

Values have been equalized using the Uniform Percentage of Value.

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

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

Administrator Salary Disclosure 2026-2027

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

Superintendent

\$ 349,220	Annual Salary
\$ 73,741	Annualized Cost of Benefits
\$ 6,000	Other Compensation - Auto Allowance
\$ 20,000	Other Compensation - Tax Sheltered Annuity

Breakdown Annualized Cost of Benefits

\$ 28,776	▪ Mandatory TRS contribution @ 8.24% of annual salary
\$ 26,962	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 11,439	▪ Social Security @ 6.2% based on maximum wages of \$184,500
\$ 5,064	▪ Medicare @ 1.45% of annual salary
\$ 1,500	▪ Life Insurance

Assistant Superintendent for Curriculum and Instruction

\$ 293,473	Annual Salary
\$ 42,381	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 24,182	▪ Mandatory TRS contribution @ 8.24% of annual salary
\$ 2,505	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 11,439	▪ Social Security @ 6.2% based on maximum wages of \$184,500
\$ 4,255	▪ Medicare @ 1.45% of annual salary

**Administrator Salary Disclosure
2026-2027**

Assistant Superintendent for Leadership Development and Human Resources

\$ 286,351	Annual Salary
\$ 67,322	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 23,595	▪ Mandatory TRS contribution @ 8.24% of annual salary
\$ 28,135	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 11,439	▪ Social Security @ 6.2% based on maximum wages of \$184,500
\$ 4,152	▪ Medicare @ 1.45% of annual salary

Assistant Superintendent for Business

\$ 283,263	Annual Salary
\$ 51,178	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 23,341	▪ Mandatory TRS contribution @ 8.24% of annual salary
\$ 12,290	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 11,439	▪ Social Security @ 6.2% based on maximum wages of \$184,500
\$ 4,107	▪ Medicare @ 1.45% of annual salary

Assistant Superintendent for Pupil Personnel Services

\$ 266,500	Annual Salary
\$ 39,767	Annualized Cost of Benefits
\$ 2,400	Other Compensation - Auto Allowance

Breakdown Annualized Cost of Benefits

\$ 21,960	▪ Mandatory TRS contribution @ 8.24% of annual salary
\$ 2,505	▪ Contribution to Health/Dental/Vision/Term/Disability Insurance
\$ 11,439	▪ Social Security @ 6.2% based on maximum wages of \$184,500
\$ 3,864	▪ Medicare @ 1.45% of annual salary

**Administrator Salary Disclosure
2026-2027**

\$ 258,184	High School Principal
\$ 203,287	High School Assistant Principal
\$ 192,078	High School Assistant Principal
\$ 191,622	High School Assistant Principal
\$ 182,963	High School Assistant Principal
\$ 235,892	Middle School Principal
\$ 226,472	Middle School Principal
\$ 180,958	Middle School Assistant Principal
\$ 178,840	Middle School Assistant Principal
\$ 226,442	Elementary School Principal
\$ 222,135	Elementary School Principal
\$ 210,251	Elementary School Principal
\$ 163,066	Elementary School Assistant Principal
\$ 151,928	Elementary School Assistant Principal
\$ 148,949	Elementary School Assistant Principal
\$ 234,279	Director of Technology & Innovation, Data Privacy Officer, Chief Information Officer
\$ 227,822	Director of Physical Education and Athletics
\$ 222,800	Director of Instructional Technology & Public Communication
\$ 200,000	Director of Special Education & 504 Services
\$ 199,952	Director of School Facilities

CHAPPAQUA CENTRAL SCHOOL DISTRICT BUDGET NOTICE 2026-27

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$144,392,025	\$150,125,516	\$146,395,303
Increase/Decrease for the 2026-27 School Year		\$5,733,491	\$2,003,278
Percentage Increase/Decrease in Proposed Budget		3.97%	1.39%
Change in the Consumer Price Index		2.63%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$124,550,099	\$128,280,312	
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)	\$124,550,099	\$128,280,312	\$124,550,099
F. Permissible Exclusions to the School Tax Levy Limit	\$5,632,377	\$6,352,200	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$118,917,722	\$123,074,652	
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)	\$118,917,722	\$121,928,112	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$0	\$1,146,540	
Administrative Component	12,991,861	13,699,007	11,468,794
Program Component	108,191,871	111,977,373	111,227,373
Capital Component	23,208,294	24,449,136	23,699,136

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

*Provide a statement of assumptions made in projecting a contingency budget for the 2026-27 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The contingency budget would require \$3,730,213 in reductions from the proposed 2026-27 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
Install air conditioning at Bell Middle School Auditorium, Install fencing at Roaring Brook, Install PA system at Horace Greeley High School, including associated mechanical, electrical, general trade work and incidentals	A maximum of \$1,078,264 to be taken from the Capital Reserve Fund

	Under the Budget Proposed for the 2026-27 School Year
The basic school tax relief (STAR) exemption is authorized by section 425 of the real Property Tax Law.	
Estimated Basic STAR Exemption Savings	\$1,507

The annual budget vote for the fiscal year 2026-27 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 19, 2026 between the hours of 7:00am and 9:00pm, at which time the polls will be open to vote by voting ballot or machine.

ADVISO DE PRESUPUESTO DEL CHAPPAQUA CENTRAL SCHOOL DISTRICT 2026-27

Propuesta de Presupuesto General	Presupuesto Adoptado para el Año Escolar 2025-26	Presupuesto Propuesto para el Año Escolar 2026-27	Presupuesto de Contingencia para el Año Escolar 2026-27*
Monto Total del Presupuesto, Sin Incluir Proposiciones Separadas	\$144,392,025	\$150,125,516	\$146,395,303
Aumento/Disminución Para el Año Escolar 2026-27		\$5,733,491	\$2,003,278
Porcentaje de Aumento/Disminución en el Presupuesto Propuesto		3.97%	\$0
Cambio en el Índice de Precios al Consumidor		2.63%	
A. Impuesto Propuesto Para Respalda El Monto Total Presupuestado			
	\$124,550,099	\$128,280,312	
B. Impuesto Para Respalda La Deuda de la Biblioteca, Si Corresponde			
	\$0	\$0	
C. Recaudación de Impuestos Por Proposiciones No Excluibles, Si Corresponde **			
	\$0	\$0	
D. Cantidad Total de La Reserva de Límite Fiscal Utilizada Para Reducir el Gravamen Del Año Corriente			
	\$0	\$0	
E. Propuesto Total de Impuesto Fiscal Para el Año Escolar (A + B + C - D)			
	\$124,550,099	\$128,280,312	\$124,550,099
F. Total de Exclusiones Permisibles			
	\$5,632,377	\$6,352,200	
G. Límite del Impuesto a la Escuela, Excluyendo el Impuesto Por las Exclusiones Permitidas			
	\$118,917,722	\$123,074,652	
H. Propuesto Total de Impuesto Fiscal Para el Año Escolar, Excluyendo el Impuesto Para Pagar la Deuda de la Biblioteca y/o Exclusiones (E - B - F + D)			
	\$118,917,722	\$121,928,112	
I. Diferencia: G - H (El Valor Negativo Requiere 60.0% de Aprobación del Votante - Vea la Nota Debajo de Proposiciones Separadas) **			
	\$0	\$1,146,540	
Componente Administrativo			
	12,991,861	13,699,007	11,468,794
Componente del Programa			
	108,191,871	111,977,373	111,227,373
Componente de Capital			
	23,208,294	24,449,136	23,699,136

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

* Proporcionar una declaración de las suposiciones hechas al proyectar un presupuesto de contingencia para el año escolar 2025-26, en caso de que el presupuesto propuesto sea rechazado de conformidad con la Sección 2023 de la Ley de Educación.

El presupuesto de contingencia requeriría \$3,730,213 en reducciones del presupuesto propuesto para 2026-27. Se realizarían reducciones en todo el presupuesto comenzando con los gastos no contingentes. Las reducciones incluirían útiles escolares, ciertas compras de equipo, excursiones, atletismo, edificios y terrenos, y personal.

	Descripción	Cantidad
<p>** Enumere las Proposiciones Separadas que no están incluidas en el Monto Total Presupuestado: (La Recaudación de Impuestos asociada con las proposiciones de servicios educativos o de transporte no son elegibles para la exclusión y pueden afectar los requisitos de aprobación de los votantes)</p>	<p>instalación de cercado en Roaring Brook; e instalación de un sistema de megafonía en la Horace Greeley High School, incluyendo los trabajos mecánicos, eléctricos y de oficios generales asociados, así como los gastos incidentales.</p>	<p>Un máximo de \$1,078,264, a tomar del Fondo de Reserva de Capital.</p>

La exención básica de alivio del impuesto escolar (STAR) está autorizada por la Sección 425 de la Ley del Impuesto sobre Bienes Inmuebles.

	Presupuesto Propuesto para el Año Escolar 2026-27
<p>Ahorros de Exención STAR Estimados Basicos 1</p>	<p>\$1,507</p>

La votación del presupuesto anual para el año fiscal 2026-27 por los votantes calificados del Distrito Escolar Central de Chappaqua, Condado de Westchester, Nueva York, se llevará a cabo en Horace Greeley High School en dicho distrito el martes, 19 de mayo de 2026 entre las 7:00 am y las 9:00 pm, en el cual tiempo las urnas estarán abiertas para votar mediante boleta de votación o máquina.

GLOSSARY

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

Accounting System

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

Appropriation

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

Assessed Valuation

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

Board of Education

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

Bond

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

Bonds Issued

Bonds sold.

Bonds Payable

The face value of bonds issued and unpaid.

Budget

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

Budget Calendar

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

Budgetary Control

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

Buildings

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

Cash Management

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

Chart of Accounts

A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts: a leading feature of a system of accounts.

Classification, Object:

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

Coding

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

Contracted Services

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

Debt

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

Debt Limit

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

Debt Service

Expenditures for repayment of bonds, notes and other debt.

Employee Benefits

Amounts paid by the school system on behalf of employees; these amounts are in addition to the gross salary of an employee. Examples are: group health and life insurance, contributions to employee retirement, Social Security, Workers' Compensation, and other negotiated benefits.

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 Equivalent)

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.

Fund

An accounting entity that has a set of self-balancing accounts that records all financial transactions for specific activities of government functions.

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.

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, as provided by state law, including transportation to private and parochial schools.

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

Specially designed instruction, at no cost to the parents, to meet the unique needs of a child with a disability.

Surplus Appropriation

Money appropriated from previous year's fund balance.

Tax Cap

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