

**KATONAH-LEWISBORO
UNION FREE SCHOOL
DISTRICT**



SUPERINTENDENT'S
GENERAL FUND BUDGET
2014 – 2015

TO BE VOTED UPON
TUESDAY, MAY 20, 2014



KATONAH LEWISBORO UNION FREE SCHOOL DISTRICT

Honoring Tradition – Committed to Progress

SUPERINTENDENT'S General Fund Budget 2014 – 2015

Charles Day, President
Marjorie Schiff, Vice President
Janet Harckham
Jeff Holbrook
Richard Stone
Stephanie Tobin
Peter Treyz
Jacob Goldstein, Student Board Member

Adopted by Board of Education: _____

ACKNOWLEDGEMENTS

The preparation of the annual budget is a substantial leadership responsibility.

Recent trends in the country's business community and the school community suggest that quality is achieved through the involvement of many people. The development of the proposed 2014 – 2015 school district budget is consistent with the Board of Education goals. The district administrators, building administrators, teachers, and staff all had input into the development of the budget. All are to be commended. The people whose name appears below provided the leadership that made the development of the proposed budget possible.

Ms. Mary Anne Carroll, Executive Assistant to the Superintendent

Ms. Carolann Castellano, Principal, Meadow Pond Elementary School

Miss Alice Cronin, Assistant Superintendent for Curriculum and Instruction

Ms. Kerry Ford, Principal, Increase Miller Elementary School

Ms. Jessica Godin, Principal, Katonah Elementary School

Mr. John Goetz, Intierm Principal, John Jay High School

Ms. Cristy Harris, Principal, Lewisboro Elementary School

Ms. Connie Hayes, Director of Special Services

Ms. Trish Kristoferson, Supervisor of Transportation

Mr. Harry Lefevre, Assistant Superintendent for Human Resources

Mr. Rich Leprine, Principal, John Jay Middle School

Ms. Lee Lew, Interim Assistant Superintendent for Business

Mr. Christian McCarthy, Director of Athletics, Physical Education, Wellness and Health

Ms. Marisa Merlino, Director of Guidance

Mr. Tom Psomas, Director of Operations and Maintenance

Ms. Jeanette Stein, Secretary to the Assistant Superintendent for Business and the Assistant Superintendent for Instruction

Ms. Danelle Placella, District Treasurer

Ms. Margaret Taylor, Coordinator of Payroll and Benefits

other building and department level administrators

The efforts extended by the people named above are gratefully acknowledged.

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

Mr. Michael D. Jumper
Interim Superintendent of Schools

Date: February 21, 2014

Memorandum To: Board of Education Members

From: Michael D. Jumper, Interim Superintendent of Schools
Alice Cronin, Assistant Superintendent for Instruction
Harry LeFevre, Interim Assistant Superintendent for Human Resources
Lee Lew, Interim Assistant Superintendent for Business

Re: Proposed Superintendent's Budget: 2014-2015 School Year

Included herewith, please find the Superintendent's proposed budget for the forthcoming 2014-2015 school year. The Superintendent's Budget for 2014-2015 is \$111,123,460. As outlined below, the Superintendent's Budget represents a *reduction* from the 2013-2014 budget in the amount of \$3,756,083. This *decrease* is inclusive of the implementation of full day kindergarten valued at approximately \$970,000. If we were to exclude the implementation of full day kindergarten, the Superintendent's Budget would be just under \$110.2 million.

The Superintendent's Budget results in a tax levy in the amount of \$98,920,738. This represents a *reduction* from the 2013-2014 tax levy of \$3,860,334. The proposed tax levy is more than \$5.7 million *below* the calculated NYS tax cap.

PROPOSED BUDGET

The development of the annual school district budget is a process that begins in the spring of the preceding school year. This past June the District's Finance Committee presented the Board of Education with a Comparative Financial Analysis outlining how the actual 2011 – 2012 expenses of the Katonah-Lewisboro School District benchmarked against five comparable Westchester school districts. This was the third year in a row that this analysis was prepared and presented to the Board of Education.

A review of the committee's work demonstrated that our expenditures per pupil have consistently exceeded that of our comparable school districts. In addition, our community's financial ability to support this level of spending is lower than that of our peer districts. The combination of these two factors, coupled with a continued decline in our student enrollment, places our District in an unsustainable financial position unless significant expenditure modifications are achieved.

OVERVIEW/BOARD OF EDUCATION GOALS

In September 2013, the Board of Education adopted goals for the 2013-2014 school year. These three adopted goals have been the driving force behind the development of the Superintendent's Budget presented herein:

2013 – 2014 Board of Education Goals

Goal #1.0 Implementation of Full Day Kindergarten

Implementation of Full Day Kindergarten for the 2014 – 2015 academic school year

Goal #2.0 Budget Adoption

Adopt a fiscally responsible 2014 – 2015 budget, that to the maximum extent possible,

- a. Maintains, and where feasible, enhances district programming, and
- b. Achieves spending levels at a rate which does not exceed the current 2013 – 2014 school year spending level.

Goal #3.0 School Closure

To make a decision with respect to whether, when and how Katonah-Lewisboro School District will close an elementary school or schools

With these goals as a backdrop, the administration has developed a budget which continues to support, and expand where possible, the outstanding academic program offered within the Katonah-Lewisboro Union Free School District. In addition, this budget begins to address concerns outlined in the Comparative Financial Analysis presented by the Finance Committee. The Superintendent's Budget that is recommended for Board of Education consideration is as follows:

<u>Current</u> <u>2013-2014 Budget</u>	<u>Proposed</u> <u>2014-2015 Budget</u>	<u>Projected (DECREASE)</u>
\$114,879,543	\$111,123,460	(3.27%)

This represents a budget to budget decrease in the amount of \$3,756,083.

The budget that is presented to the Board of Education herewith incorporates the following major financial drivers:

- Transition from a self-funded health insurance plan to a premium based health insurance plan
- Closure of Lewisboro Elementary School
- Continued attrition due to declining student enrollment

Some of the major financial drivers outlined above are offset by necessary/desired improvements to our program such as:

- Transition from half-day kindergarten to full-day kindergarten
- Additional physical education teachers in our elementary schools to provide different opportunities for elementary school students to meet the NYS requirements related to physical education
- Increased staffing in sixth grade due to enrollment
- Expansion of mandated Response to Intervention (RTI) services
 - At the elementary level – Additional Teaching Assistants
 - At the middle school level – Additional RTI teachers
 - At the high school level – Additional RTI teacher
- Increased staffing of mathematics teachers at John Jay High School

The budget presented meets or exceeds all of the goals outlined by the Board of Education. Our ability to meet and exceed these goals is largely related to the following developments:

Health Insurance Modification

The single greatest factor contributing to the reduction in the 2014 – 2015 budget is related to a change in our health insurance plan. During the spring of 2013, all three of our labor associations agreed to switch their health insurance plans from a self-funded plan to a premium based health insurance plan (New York State Health Insurance Plan - NYSHIP). Based upon the predictability of a premium based plan, we have been able to reduce our budget for health insurance related expenses by more than \$3.4 million.

Closure of Lewisboro Elementary School

This past fall, both the Board of Education and the administration publicly evaluated the possibility of closing one of our four elementary schools. On January 23, 2014, the Board of Education passed resolutions effectuating the closing of the Lewisboro Elementary School. This consolidation of our elementary schools has resulted in savings which, after careful review of each and every budget line, totals \$1.9 million in recurring savings.

Declining Student Enrollment & Implementation of Full-Day Kindergarten

Later in this document, we will outline reductions in staffing at each of our school buildings. A significant portion of these reductions are reallocated to fund the implementation of full-day kindergarten. Overall, we would estimate that the savings relative to continued attrition associated with declining student enrollment is approximately \$1.1 million. We estimate the implementation of full-day kindergarten will

cost approximately \$972,000. This results in a net decrease to the budget for these two items in the amount of \$128,000.

ENROLLMENT PROJECTIONS

The proposed expenditure budget reflects a reduction of staffing in some areas and increased staffing in other areas. Driving any school budget is the need to serve children and the staffing costs associated with related programs. One of the first steps related to the development of an annual budget is to have a demographic study prepared which projects the number of students anticipated for the next school year. Our student enrollment numbers are projected to change as follows:

Student Enrollment

	<u>Current</u> <u>October 2013</u>	<u>Projected</u> <u>September 2014</u>	<u>Change</u>
Elementary	1386	1282	(104)
Middle School	812	776	(36)
High School	<u>1176</u>	<u>1144</u>	<u>(32)</u>
Total Students:	3374	3202	(172)

STAFFING MODIFICATIONS

Once enrollment was projected and programs were evaluated for inclusion or exclusion from the 2014-2015 budget, staffing reductions or increases were then determined. Aside from the health insurance change, the most significant cost modifications in the budget result from reductions or increases in staff and related benefits.

Adjustments in Personnel: The budget presented to the Board of Education for consideration includes net reductions in personnel of 4.65 full-time equivalents (FTE). These reductions represent an overall salary cost decrease from the 2013-2014 budget of \$237,942. Staffing changes are outlined below:

Elementary Schools

Elementary staffing was impacted by three major factors:

- Attrition related to declining enrollment
- The closure of Lewisboro Elementary School, and;
- The implementation of full-day kindergarten

The net impact of these three major factors is shown below:

- Reduce 5.5 FTE Elementary Teachers
- Add 3.5 FTE Teaching Assistants
- Reduce 0.5 FTE Social Worker (district-wide)
- Reduce 0.5 FTE Psychologist
- Reduce 1.0 FTE Principal
- Reduce 1.0 FTE Assistant Principal
- Reduce 2.0 FTE Clerical Staff
- Reduce 1.0 FTE Nurse
- Reduce 1.0 FTE Library Media Specialist
- Reduce 3.75 FTE Custodians (Effective September 1, 2014)
- Reduce 0.2 FTE Art
- Reduce 0.2 FTE Music
- Reduce 0.3 FTE Physical Education
- Reduction in Monitor Hours – budgeted at elementary level for 5 monitors at 3 hours per day for 175 days per year (includes additional lunch supervision for full day kindergarten)

Subtotal = Reduce 13.45 FTE (plus reduction in monitor hours)

In addition, other staffing modifications recommended at our elementary schools are as follows:

- Add 2.0 FTE Physical Education Teachers
- Add 3.0 FTE Teaching Assistants – Elementary RTI

Subtotal = Add 5.0 FTE

Total Elementary Staffing Changes = Reduction of 8.45 FTE (plus reduction in monitor hours)

Middle School

Our recommendation for middle school staffing is based upon the continuation of the teaming model at both the 6th and 7th grade. In addition, other staffing recommendations were included based upon enrollment changes at each grade level as well as NYS mandates. Finally, an enhancement to our 8th grade mathematics program has been included in our staffing recommendation as a means of building in additional instructional time for our 8th grade math students. Staffing changes recommended at our middle school are shown below:

- Reduce 0.2 FTE Guidance Counselor
- Add 1.0 FTE Grade 6 Teacher (Elementary)
- Add 1.2 FTE RTI Grades 7 & 8 (0.4 FTE ELA and 0.8 FTE Math)
- Add 0.2 FTE Grade 8 Math (Reduction 0.4 FTE Grade 8 math & increase 0.6 FTE Grade 8 math lab)
- Reduce 0.4 FTE Grade 8 ELA
- Reduce 0.4 FTE Grade 8 Social Studies
- Reduce 0.5 FTE Grade 8 Science
- Reduce 0.1 FTE Grades 7 & 8 Health

Total Middle School Staffing Changes = Addition of 0.8 FTE

High School

All of our course offerings which have a history of being well enrolled over the past several years continue to be offered. Several new courses will also be offered to students. Although we are projecting a slight decline in our student population, staffing was retained in response to Board discussions regarding class size at the secondary level. Final staffing allocations are determined based upon student course selection. Please note, based on the complexity of the high school schedule (as well as course requests), it is not always possible to balance class sizes. High school staffing requests are outlined below:

- Add 1.0 FTE RTI High School (0.6 FTE Math & 0.4 FTE ELA)
- Reduce 0.2 FTE Business/Tech Education
- Reduce 0.6 FTE Social Studies
- Add 0.8 FTE Math

Total High School Staffing Changes = Addition of 1.0 FTE

Special Education

This year we are not recommending a change to the programs we are offering; however, we are recommending staffing changes as outlined below as a result in changes in student needs as well progression of students through our schools.

- Reduce 1.0 FTE Special Education Teacher (Combination of +/- involving all 3 levels)
- Add 2.0 FTE Teaching Assistants (Elementary & middle school special class)

- Reduce 1.0 FTE Teacher Aide
- Reduce 1.0 FTE Job Coach Position
- Reduce Hourly Teacher Aide at Elementary School

Total Special Education Staffing Changes = Reduction of 1.0 FTE

Administration

Since the 2008-2009 school year, 7.1 FTE positions with responsibilities to provide direct support to the teaching and learning process have been eliminated from the budget. Eliminated positions included a Director of Math and Science, a Director of Humanities, staff developers, literacy coaches, an instructional technology coach and a sustainability education coach. These positions ensured our curriculum was aligned and our staff was equipped with the most effective instructional strategies. Employees in these positions reported to the Assistant Superintendent for Instruction. As we advance forward with the implementation of the Common Core Standards, it has become apparent that we need additional support in the area of curriculum and instruction. As a result, we have included in the 2014-2015 budget the following administrative position:

- 1.0 FTE Director of Secondary Curriculum and Instruction

Other Teaching Positions

As a means of addressing potential class size concerns that may arise at any of our grade levels, the Superintendent's Budget includes the following additional teaching positions:

- 2.0 FTE teaching positions

Funds for these positions have been allocated in the 2014-2015 budget to the teacher salary codes and may need to be transferred based upon actual need.

Athletics

Based upon student participation over the past several years, our Director of Athletics has recommended for 2014-2015 that several coaching positions be adjusted in order to better serve our athletes and increase student opportunities for participation. Modifications to coaching positions are outlined below:

Fall Season

- Eliminate the second assistant JV football coach - savings \$4,512

- Eliminate the second varsity cross-country head coach – savings \$5,264
 - Replace with an assistant coach – cost \$3,685
 Net change – fall season – reduction \$6,091

Winter Season

- Establish winter track and field program (previously offered in conjunction with North Salem)
 - Create one varsity track and field head coach position – cost \$5,264
 - Create one varsity track and field assistant coach position – cost \$3,685
 Net change –winter season –increase \$8,949

Spring Season

- No change

These modifications have a net impact on the budget resulting in an increase of \$2,858.

CLASS SIZE

Kindergarten – Grade 2

In the elementary schools, collectively, we are projecting that there will be 30 sections of full-day kindergarten through grade 2. Of these 30 sections, six are projected to have class sizes greater than 20 students. Of the six classes projected to have more than 20 students, four of the classes will have 21 students and two of the classes will have 22 students. The goal for these grade levels is 20 students per class with a range not to exceed 25 students per class.

Grade 3

District-wide, we are projecting that there will be nine sections of third grade. Of these nine sections, two are projected to have class sizes of 24 students. All of the remaining classes are projected to be 23 or fewer students. The goal for grade 3 is 25 students per class with a range not to exceed 28 students per class. As you can see, all third grade classes are projected to be below goal.

Grade 4 – Grade 5

District-wide, we are projecting that there will be 23 sections of fourth and fifth grade. One section is projected to have 26 students (one student above goal). All other sections are projected to be at or below goal. The goal for these grade levels is 25 students per class with a range not to exceed 30 students per class.

The middle school and high school will continue to assign FTE based upon student selection of courses. Actual class sizes vary based upon schedule.

OTHER BUDGETARY HIGHLIGHTS

Implementation of Full Day Kindergarten

The 2014-2015 Superintendent's Budget includes funds necessary to transition from half-day kindergarten to full-day kindergarten. With an anticipated nine sections of full-day kindergarten needed to accommodate our projected enrollment, we have included 4.5 FTE elementary teaching positions and 4.5 FTE teaching assistants to support the implementation of full-day kindergarten. Final allocations of staff will be based upon actual kindergarten registration. The budgeted increase including salaries, benefits, additional supplies and equipment is \$972,000

Retirement System Costs

A total of \$10,446,266 is included in the 2014-2015 budget to fund NYS Retirement System costs for our employees. This represents a year-to-year increase of \$124,312. Overall these expenses make up just over 9.4% of the entire budget.

- The employer contribution rate for the New York State Teachers Retirement System (applicable to both teachers and administrators) is increasing from 16.25% of total salary to 17.53% of total salary.
- The employer contribution rate for the Employees Retirement System (applicable to our support staff) is decreasing from 21.9% of total salary to 20.9% of total salary.
- These are NYS mandated contribution rates which the District is required to pay.

Debt Service

Debt Service associated with capital improvements made to our schools over the past 15-20 years as well as bus purchases is expected to be \$6,584,695 for 2014-2015. This represents an increase over the 2013-2014 budget of \$140,045.

Special Education Out of District Placements

Expenses in this area vary from year to year based upon individual student needs. Students receiving special education services are entitled to be educated in the "least restrictive educational environment." When deemed appropriate by the Committee for Special Education, students may be placed in other NYS public schools, NYS approved private schools, or BOCES programs. During 2013-2014 we budgeted \$2,643,202 for these placements. During 2014-2015 we are budgeting \$2,974,637. This represents an increase of \$331,435.

Operations and Maintenance

The 2014-2015 budget includes \$200,000 in funds associated with addressing miscellaneous maintenance projects. These funds have been included in the 2014-2015 inter-fund transfer to capital budget to continue to address smaller renovation scope items outlined in the Five-Year Capital Improvement Plan.

REVENUES

- **State Aid**

If Governor Cuomo's budget is adopted by the legislature, our projected state aid for the 2014-2015 school year would be \$7,225,922. Overall, our District will experience an increase in state aid of approximately \$350,056 - an increase of 5.09%. (We are currently investigating when state aid relative to conversion from half-day kindergarten to full-day kindergarten will be paid. Aid associated with this conversion is not included in the figure shown above. In the event the full-day kindergarten conversion aid is paid during the 2014-2015 school year, we will make an adjustment to the tax levy when it is finalized during July 2014. In the event the aid is payable during the 2015-2016 school year, our state aid number will be adjusted for that school year accordingly.)

- **Interest Income**

Interest rates associated with investments that the District is allowed to make under New York State law continue to be at or near historical lows. Our revenue allocation associated with interest earnings have remained stable from 2013-2014. As of this writing, we are projecting interest income of \$150,000.

- **Sales Tax Revenue**

The District is entitled to receive a share of the tax revenue from Westchester County sales tax. Sales tax revenue is paid to the District from Westchester County on a quarterly basis. The average of our last four quarterly payments has been \$227,000 per quarter. We are projecting that our share of the sales tax for the 2014-2015 school year will be approximately \$908,000. This represents an increase in revenue over the 2013-2014 budgeted amount of \$78,000.

- **Use of Fund Balance to Offset Tax Levy**

During the 2013-2014 school year, it appears that our expenditure surplus coupled with our available fund balance will allow the Board of Education to allocate \$2,700,000 in fund balance and surplus to help offset the 2014-2015 tax levy. In addition, we anticipate that we will be able to utilize approximately \$750,000 in committed reserves to help offset the levy. Final fund balance allocations are made annually in July when the tax levy is finalized.

- **Total Projected Revenue – Other than Tax Levy**

In summary, we are currently estimating that our total local revenue, exclusive of tax levy, will amount to \$12,202,722.

SUMMARY OF PROPOSED 2014-2015 EXPENDITURES BUDGET

<u>Current 2013-2014 Budget</u>	<u>Proposed 2014-2015 Budget</u>	<u>Projected Decrease</u>
\$114,879,543	\$111,123,460	(\$3,756,083)

This proposed budget represents an overall budget-to-budget percentage decrease of (3.27%).

PROJECTED TAX LEVY

Based upon the projected expenditure budget of \$111,123,460 (budget-to-budget decrease of 3.27%) and a projected revenue budget of \$12,202,722, the tax levy is estimated to be \$98,920,738.

The tax levy for the current year was \$102,781,072. If we were able to realize a tax levy of \$98,920,738, the year-to-year tax levy decrease would be (3.76%).

The calculated NYS tax cap limit for the Katonah-Lewisboro Union Free School District for the 2014-2015 school year is \$104,633,938. As you can see from above, we have recommended a budget which results in a tax levy which is \$5,713,200 less than the allowable limit.

TAX RATES

Assessed values of property in each of our four towns are not finalized until May 1st or June 1st, depending upon the town. Each July, after the towns have finalized the tax rolls, the Board of Education meets to adopt the final tax levy. Utilizing preliminary assessed values in each of the four towns, and the applicable equalization rate, the following estimate is presented:

Town	2013-14 Rate per \$1000 of Assessed Value	2014-15 Rate per \$1000 of Assessed Value	% Change from previous year
Bedford	218.2198	193.2153	-11.46%
Lewisboro	200.5515	203.7346	1.59%
North Salem	210.2493	198.4232	-5.62%
Pound Ridge	126.7753	120.6804	-4.81%

Please note: Tax rates are impacted by changes in assessed value. Tax rates will be confirmed in July, once tax rolls are finalized. (equalization rates are established by the New York State Office of Real Property Services). TAX RATES SHOWN ABOVE ARE SUBJECT TO CHANGE.

PROPOSITIONS

The administration requests that the Board of Education consider placing three propositions before the voters of the community on May 20, 2014:

Proposition # 1 (The Budget)

RESOLVED, that the 2014 – 2015 budget, be and the same is hereby adopted for the appropriation of the necessary funds to meet the estimated expenditures, and authorizing the levy of tax of and for said Katonah-Lewisboro Union Free School District, Westchester County, New York as set forth in the detailed statement of expenditures, which will be required for school proposed and estimated direct expenses for the ensuing year, in the amount of \$111,123,460. Said budget is within the tax cap limitations established by the State of New York in June 2011.

Proposition # 2 (Bus Replacement)

RESOLVED that the Board of Education of the Katonah-Lewisboro Union Free School District, Westchester County, New York, is hereby authorized to purchase and pay for five (5) seventy-five (75) passenger school buses (and/or a similar sized substitute) at a cost of approximately \$155,000 each; one (1) wheelchair accessible van at a cost of approximately \$58,500; and one (1) 4x4 Utility Vehicle (truck) \$39,000 for a total cost not to exceed \$872,500 which sum shall be funded from current funds available within the general fund. Said funds to be transferred to the capital fund.

Proposition #3 (Track and Field Replacement)

RESOLVED that the Board of Education be authorized to: (1) replace the turf field at John Jay High School and (2) renovate/replace the track at John Jay High school, including the renovation of the storm drainage system, including incidental and necessary improvements and expenses in connection therewith at a maximum cost of \$1,620,000 to be funded from current funds available within the general fund to the capital fund. Said funds to be transferred to the capital fund.

Elementary Class Size Projections and Sectioning

Increase Miller Elementary School

Grade	Current October 2013	Staffing	Average Class Size	Projected September 2014	Staffing	Average Class Size
K	54	1.5/3 Sect.	18	59	3	19-20
1	66	3	22	83	4	20-21
2	45	2	22-23	79	4	19-20
3	59	3	19-20	71	3	23-24
4	66	3	22	85	4	21-22
5	66	3	22	110	5	22
Sub Total	356	15.5		487	23	

Katonah Elementary School

Grade	Current October 2013	Staffing	Average Class Size	Projected September 2014	Staffing	Average Class Size
K	44	1.5/3 Sect.	14-15	54	3	18
1	54	3	18	56	3	18-19
2	62	3	20-21	67	4	16-17
3	64	3	21-22	67	3	22-23
4	69	3	23	70	3	23-24
5	79	4	19-20	75	3	25
Sub Total	372	17.5		389	19	

Lewisboro Elementary School

Grade	Current October 2013	Staffing	Average Class Size			
K	48	1.5/3 Sect.	16			
1	47	3	15-16			
2	45	3	15			
3	58	3	19-20			
4	76	4	19			
5	76	4	19			
Sub Total	350	18.5				

Meadow Pond Elementary School

Grade	Current October 2013	Staffing	Average Class Size	Projected September 2014	Staffing	Average Class Size
K	31	1.0/2 Sect.	15-16	45	3	15
1	46	3	15-16	54	3	18
2	46	3	15-16	65	3	21-22
3	55	3	18-19	60	3	20
4	71	3	23-24	81	4	20-21
5	59	3	19-20	101	4	25-26
Sub Total	308	16		406	20	



Statistics

Statistical Information


The key to understanding the budget is to first understand the big picture and then to move through the document for additional detail. This statistical section has been organized to give the reader a thorough understanding of the current budget as well as the important factors such as its historical context, an executive budget summary, a breakdown of major categories of expense, important comparisons of staffing, historical and projected enrollment, and historical budget information. The charts, graphs and exhibits in the Statistical Sections are as follows:

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In addition, charts and summary documents are located in the following sections of this binder:

Please see following tabs-

- State Required Information
- Revenue
- Tax Rates



Year	Elementary	Middle	High School	Total
2005-06	1799	1006	1301	4106
2006-07	1749	999	1293	4041
2007-08	1710	929	1311	3950
2008-09	1685	937	1260	3882
2009-10	1663	931	1258	3852
2010-11	1628	879	1267	3774
2011-12	1497	871	1212	3580
2012-13	1437	858	1189	3484
2013-14	1386	812	1176	3374
2014-15*	1282	776	1144	3202

*Projected

Enrollment as of October

ENROLLMENT

GRADE	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15*
K	285	235	251	260	264	215	192	189	177	158
1	294	302	260	261	279	275	227	200	213	193
2	289	283	300	264	259	282	281	233	198	211
3	306	299	282	310	267	267	274	283	236	198
4	320	310	305	281	311	271	254	281	282	236
5	305	320	312	309	283	318	269	251	280	286
	1799	1749	1710	1685	1663	1628	1497	1437	1386	1282
6	318	308	305	314	306	278	307	265	242	270
7	369	320	307	311	315	296	276	308	267	241
8	319	371	317	312	310	305	288	285	303	265
	1006	999	929	937	931	879	871	858	812	776
9	310	323	355	308	308	314	307	276	279	297
10	349	304	309	350	300	300	317	302	275	277
11	327	348	303	306	348	302	292	321	300	272
12	315	318	344	296	302	351	296	290	322	298
	1301	1293	1311	1260	1258	1267	1212	1189	1176	1144
TOTAL	4106	4041	3950	3882	3852	3774	3580	3484	3374	3202

*Projected

Enrollment by Grade – Each October

Teachers	2013-14 Proposed	2013-14 Actual	2014-15 Proposed
<u>General Education</u>			
Kindergarten	5.50	5.50	9.00
Elementary Grade 1-6	72.00	72.00	64.00
English	15.70	15.70	15.30
Mathematics	15.50	15.50	16.50
Science	22.60	22.60	22.10
Social Studies	16.20	16.20	15.20
World Language	15.40	15.40	15.40
Teacher on Special Assignment (TOSA)*	3.00	0.00	0.00
Extra positions for class size	0.00	0.00	2.00
	165.90	162.90	159.50
<u>Specials</u>			
Art	9.20	9.20	9.00
Business/Tech	6.10	6.10	5.90
Library	6.00	6.00	5.00
Music	13.80	13.80	13.60
PE/Health	14.80	14.80	16.40
Home & Careers	3.00	3.00	3.00
	52.90	52.90	52.90
<u>Special Education and Reading</u>			
Deaf	1.00	1.00	1.00
ESL	3.00	3.00	3.00
Occupational Therapist	2.00	2.00	2.00
Psychologist	6.00	6.00	5.50
Social Worker Assigned to CSE/CPSE	1.00	1.00	0.50
Social Worker	6.00	6.00	6.00
Special Education Teacher	38.50	38.50	37.50
Speech	6.00	6.00	6.00
Reading	6.00	6.00	6.00
RTI	7.00	7.00	9.20
Job Coach	1.00	0.00	0.00
Credit Recovery JJHS	0.80	0.80	0.80
	78.30	77.30	77.50
<u>Counselors and Academic Coaches</u>			
Guidance Counselors	10.40	10.40	10.20
Instructional Technology	0.00	0.00	0.00
Learning Center	1.00	1.00	1.00
Literacy Coach	0.00	0.00	0.00
Staff Development	0.00	0.00	0.00
Project SAVE	0.00	0.00	0.00
Sustainability	0.00	0.00	0.00
	11.40	11.40	11.20

Staffing Analysis

Support Staff	2013-14 Proposed	2013-14 Actual	2014-15 Proposed
<u>Student Support: Special Education</u>			
Special Education Teaching Assistant	27.00	27.00	29.00
Special Education Teacher Aide	11.38	11.38	10.38
	38.38	38.38	39.38
<u>Other Building Support</u>			
General Education: Teaching Assistant	5.50	5.50	12.00
Nurses	8.00	8.00	7.00
Physical Therapist	1.00	1.00	1.00
Computer Lab Aides	2.00	2.00	2.00
Seasonal Technology Staff	0.75	0.50	0.00
Network Analyst	2.00	2.00	2.00
Help Desk	1.00	1.00	1.00
Monitors	21.29	21.29	20.42
	41.54	41.29	45.42
<u>Operations & Maintenance</u>			
O&M Office	4.00	4.00	4.00
Warehouse/Print/Mail	2.00	2.00	2.00
Maintenance/Grounds	3.00	3.00	3.00
Maintenance	6.00	6.00	6.00
Custodians	35.25	35.25	32.25
Custodian Drivers valued at .75 FTE	4.50	4.50	3.75
	54.75	54.75	51.00
<u>Transportation</u>			
Transportation Office	4.00	4.00	4.00
Bus Mechanic	7.00	7.00	7.00
Bus Drivers	48.75	48.75	48.75
PT Bus Driver	0.00	0.00	0.00
Custodian Driver valued at .25	1.50	1.50	1.50
Bus Attendant	6.50	6.50	6.50
	67.75	67.75	67.75
Clerical Support			
<u>Building Based</u>			
Clerical - School Building	18.48	18.48	16.48
Library Clerical	3.00	3.00	3.00
Guidance Clerical	3.91	3.91	3.91
Registrar	1.00	1.00	1.00
	26.39	26.39	24.39

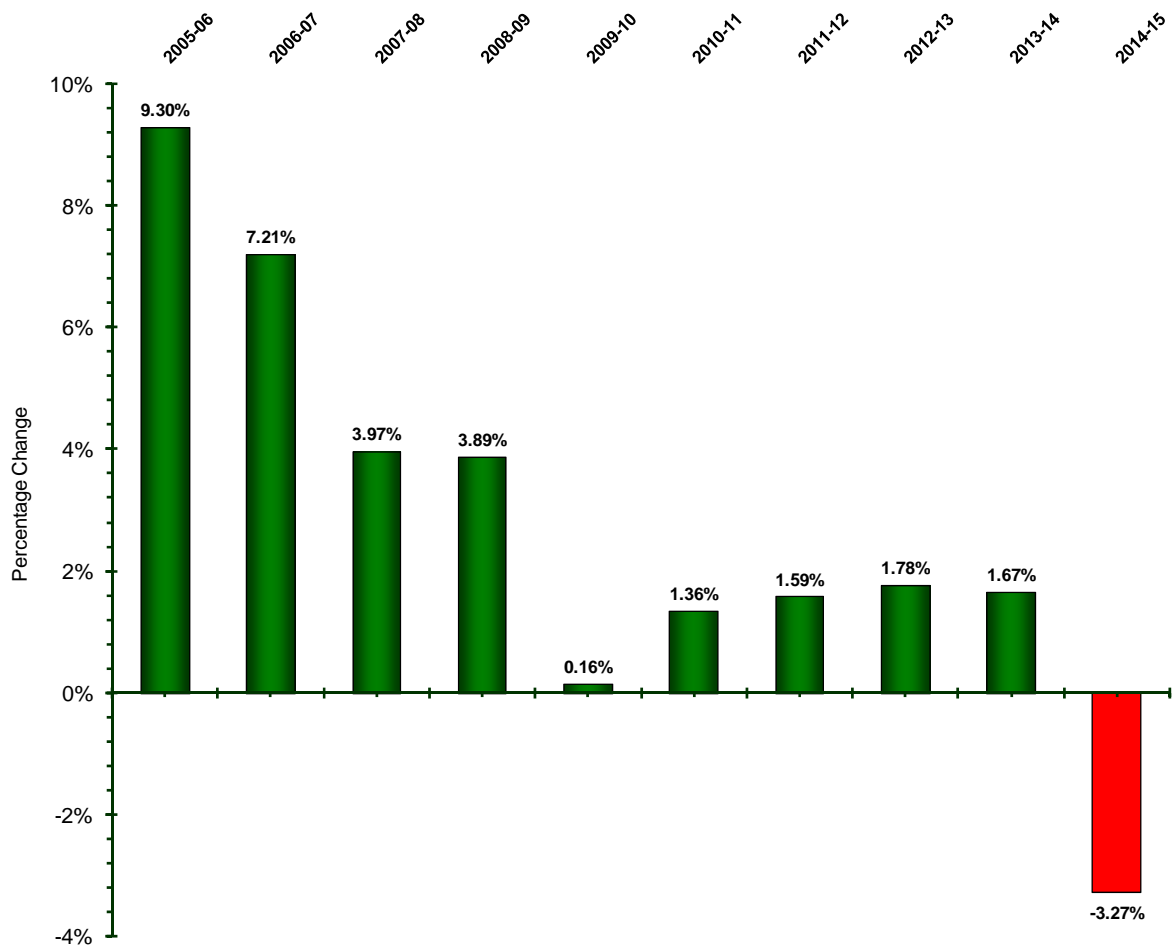
Staffing Analysis

	2013-14 Proposed	2013-14 Actual	2014-15 Proposed
<u>District Operations</u>			
Superintendents Office	1.00	1.00	1.00
Curriculum Office	0.50	0.50	0.50
Business Secretary	0.50	0.50	0.50
HR Office Staff	2.00	2.00	2.00
Special Ed	4.00	4.00	4.00
Data Analyst	2.00	2.00	2.00
Arts/Safe Schools	0.00	0.00	0.00
Accounting	4.00	4.00	4.00
Payroll	2.00	2.00	2.00
Public Information	0.00	0.00	0.00
Purchasing	1.00	1.00	1.00
	17.00	17.00	17.00
District Administrators	5.00	5.00	6.00
Building Principals	6.00	6.00	5.00
Building Assistant Principals	6.00	6.00	5.00
Program Administrators	6.00	6.00	6.00
	23.00	23.00	22.00
	577.31	573.06	568.04

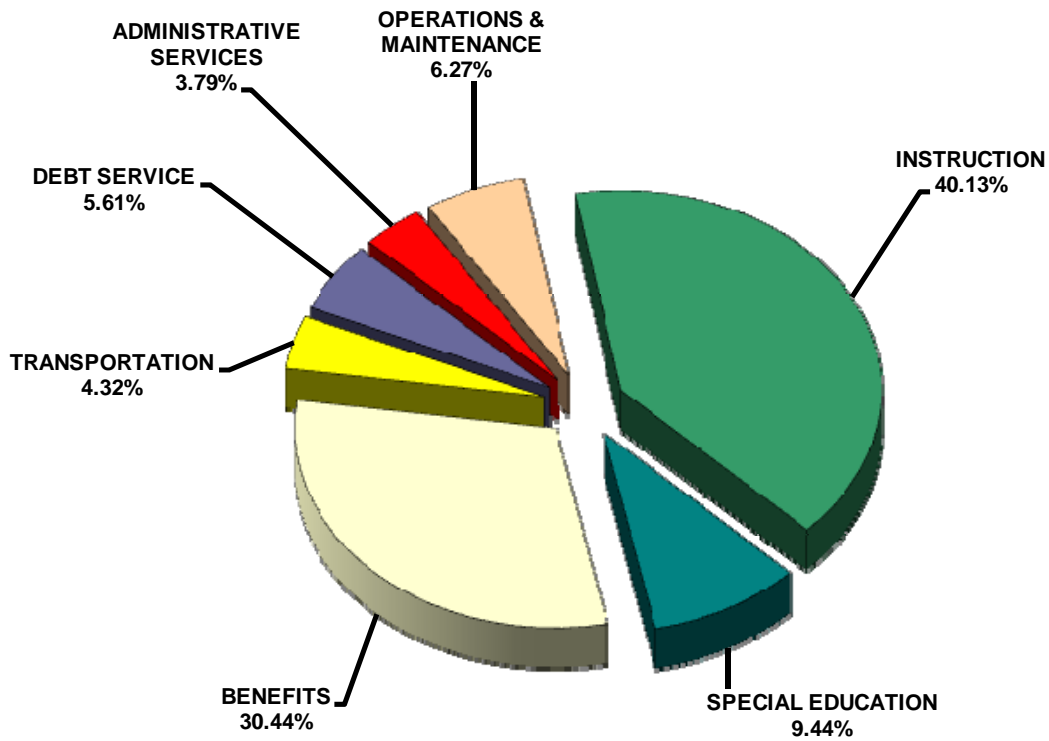
Staffing Analysis

	2011-12	2012-13	2013-14	2014-15
DISTRICT ADMINISTRATION				
Superintendent	1.00	1.00	1.00	1.00
Assistant Superintendent for Curriculum	1.00	1.00	1.00	1.00
Assistant Superintendent of Human Resources	1.00	1.00	1.00	1.00
Assistant Superintendent of Business	1.00	1.00	1.00	1.00
School Business Administrator	1.00	1.00	1.00	1.00
Curriculum Director	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
TOTAL	5.00	5.00	5.00	6.00
SCHOOL ADMINISTRATION				
Building Principal - High School	1.00	1.00	1.00	1.00
Building Principal - Middle School	1.00	1.00	1.00	1.00
Building Principal - Elementary School	1.00	1.00	1.00	1.00
Building Principal - Elementary School	1.00	1.00	1.00	1.00
Building Principal - Elementary School	1.00	1.00	1.00	1.00
Building Principal - Elementary School	1.00	1.00	1.00	0.00
Assistant Principal - High School	1.00	1.00	1.00	1.00
Assistant Principal - High School	1.00	1.00	1.00	1.00
Assistant Principal - High School	1.00	1.00	1.00	1.00
Assistant Principal - Middle School	1.00	1.00	1.00	1.00
Assistant Principal - Middle School	0.00	1.00	1.00	1.00
Assistant Principal - Elementary School	0.00	1.00	1.00	1.00
Assistant Principal - Elementary School	0.00	0.00	1.00	1.00
Assistant Principal - Elementary School	1.00	0.00	1.00	1.00
Assistant Principal - Elementary School	1.00	0.00	1.00	0.00
TOTAL	12.00	12.00	15.00	13.00
PROGRAM ADMINISTRATION				
Director of Health, P.E., Athletics and Wellness	1.00	1.00	1.00	1.00
Director of Technology	0.00	1.00	1.00	1.00
Director of Special Education	1.00	1.00	1.00	1.00
Supervisor of Special Education	2.00	2.00	2.00	2.00
Director of Guidance	1.00	1.00	1.00	1.00
TOTAL	5.00	6.00	6.00	6.00
GRAND TOTAL	22.00	23.00	26.00	25.00

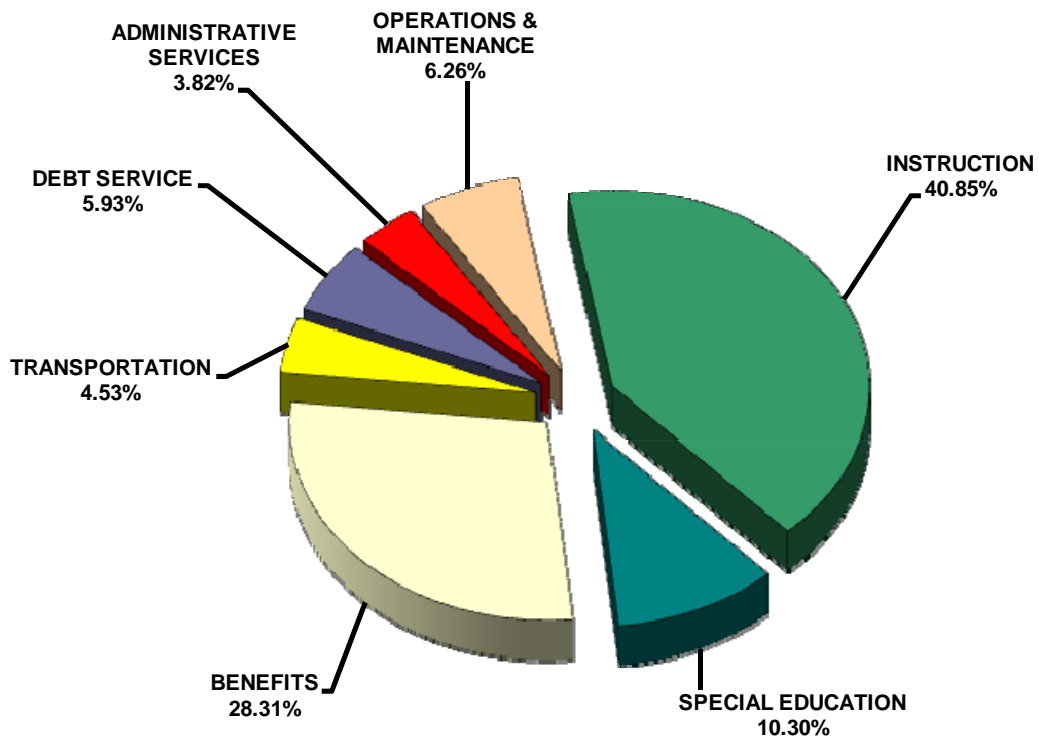
Administrative Staffing Analysis



Percentage Change in Budget 2005-06 through 2014-15



2013-2014 General Fund Budget



2014-15 General Fund Budget

	Proposed Budget 2014-2015	Percent of Budget
Instruction	45,394,925	40.85%
Special Education	11,445,431	10.30%
Benefits	31,454,517	28.31%
Transportation	5,030,739	4.53%
Debt Service	6,584,695	5.93%
Administrative	4,241,618	3.82%
Operations & Maintenance	6,971,535	6.26%
Total	\$111,123,460	100.00%

**General Fund Budget Categories
as a Percentage**

Description	<u>2011-12</u> Actual	<u>2012-13</u> Actual	<u>2013-14</u> Budget	<u>2014-15</u> Proposed	Difference	% Budget
Certified Salaries	\$ 43,255,599	\$ 43,987,471	\$ 45,031,364	\$ 45,067,289	\$ 35,925	40.56%
Non-Certified Salaries	\$ 12,892,281	\$ 12,041,636	\$ 12,489,632	\$ 12,215,765	\$ (273,867)	10.99%
Equipment	\$ 58,135	\$ 140,870	\$ 167,948	\$ 180,978	\$ 13,030	0.16%
Contracted Services	\$ 1,784,772	\$ 2,173,643	\$ 2,570,192	\$ 2,453,362	\$ (116,830)	2.21%
Insurance	\$ 389,135	\$ 406,571	\$ 410,721	\$ 442,266	\$ 31,545	0.40%
Travel and Conference	\$ 49,293	\$ 56,233	\$ 240,115	\$ 136,423	\$ (103,692)	0.12%
In District Mileage Reimbursement	\$ 31,704	\$ 32,429	\$ 37,729	\$ 38,320	\$ 591	0.03%
Minor Building Repairs/Improvements	\$ 435,347	\$ 909,614	\$ 491,921	\$ 450,000	\$ (41,921)	0.40%
Auditing/Legal Services	\$ 653,291	\$ 790,871	\$ 614,778	\$ 647,600	\$ 32,822	0.58%
Tuition - Other Schools	\$ 1,626,241	\$ 1,714,057	\$ 1,467,500	\$ 1,620,500	\$ 153,000	1.46%
Telephone Service	\$ 81,040	\$ 87,069	\$ 79,900	\$ 87,584	\$ 7,684	0.08%
Electric, Oil and Propane	\$ 1,113,565	\$ 1,519,726	\$ 1,374,212	\$ 1,321,591	\$ (52,621)	1.19%
BOCES	\$ 4,285,382	\$ 4,606,871	\$ 4,911,627	\$ 5,005,280	\$ 93,653	4.50%
General, Instructional Supplies-Materials	\$ 796,670	\$ 804,760	\$ 869,175	\$ 966,540	\$ 97,365	0.87%
Cleaning and Maintenance Materials	\$ 365,633	\$ 373,270	\$ 360,000	\$ 375,000	\$ 15,000	0.34%
Postage and Shipping	\$ 41,412	\$ 35,048	\$ 42,255	\$ 36,962	\$ (5,293)	0.03%
Reference, Library, Software	\$ 221,699	\$ 232,849	\$ 220,939	\$ 241,499	\$ 20,560	0.22%
Textbooks and Workbooks	\$ 260,979	\$ 290,356	\$ 391,858	\$ 304,689	\$ (87,169)	0.27%
Transportation	\$ 1,124,547	\$ 1,868,481	\$ 1,119,230	\$ 1,112,600	\$ (6,630)	1.00%
Employee Benefits/Payroll Taxes	\$ 28,615,307	\$ 27,845,387	\$ 34,963,797	\$ 31,454,517	\$ (3,509,280)	28.31%
Interfund Transfers	\$ 320,571	\$ 1,749,720	\$ 530,000	\$ 330,000	\$ (200,000)	0.30%
Debt Service	\$ 6,601,204	\$ 6,565,079	\$ 6,444,650	\$ 6,584,695	\$ 140,045	5.93%
Judgments & Claims	\$ 101,964	\$ 396,554	\$ 50,000	\$ 50,000	\$ -	0.04%
TOTAL	\$ 105,105,771	\$ 108,628,565	\$ 114,879,543	\$ 111,123,460	\$ (3,756,083)	100.00%
Enrollment	\$ 3,580	\$ 3,484	\$ 3,374	3202		

2014-15 Budget at a Glance

**EXECUTIVE SUMMARY
2014-2015**

	Approved Budget 2013-2014	Budget 2014-2015	Dollar Difference	% Change
GENERAL SUPPORT				
<i>Board of Education</i>	67,434	99,960	32,526	48.23%
<i>District Clerk</i>	13,900	18,473	4,573	32.90%
<i>District Meeting</i>	44,858	43,095	(1,763)	-3.93%
TOTAL BD. OF EDUCATION	126,192	161,528	35,336	28.00%
TOTAL CENTRAL ADMIN.	412,397	426,264	13,867	3.36%
<i>Finance-Bus. Adm.</i>	779,766	733,776	(45,990)	-5.90%
<i>Auditing</i>	95,700	94,129	(1,571)	-1.64%
<i>Treasurer</i>	111,942	116,163	4,221	3.77%
<i>Purchasing</i>	76,593	80,409	3,816	4.98%
TOTAL FINANCE	1,064,001	1,024,477	(39,524)	-3.71%
<i>Legal Services</i>	519,078	553,471	34,393	6.63%
<i>Personnel</i>	467,459	442,626	(24,833)	-5.31%
<i>Records Management</i>	8,000	2,700	(5,300)	-66.25%
<i>Public Information</i>	55,500	47,852	(7,648)	-13.78%
TOTAL PERSONNEL SERVICES	1,050,037	1,046,649	(3,388)	-0.32%
<i>Operations & Maint. - Bldgs.& Grds.</i>	6,782,403	6,749,167	(33,236)	-0.49%
<i>Central Storeroom</i>	9,000	7,368	(1,632)	-18.13%
<i>Printing & Mailing</i>	218,793	212,523	(6,270)	-2.87%
<i>Central Data Processing</i>	424,322	490,164	65,842	15.52%
TOTAL CENTRAL SERVICES	7,434,518	7,459,222	24,704	0.33%
<i>Unallocated Insurance</i>	179,418	182,481	3,063	1.71%
<i>School Association Dues</i>	30,970	28,535	(2,435)	-7.86%
<i>Judgements and Claims</i>	50,000	50,000	0	0.00%
<i>Refund Real Property Tax</i>	0	0	0	0.00%
<i>BOCES Administration</i>	640,687	614,655	(26,032)	-4.06%
<i>BOCES Capital</i>	53,598	4,342	(49,256)	-91.90%
<i>Unclassified (Security)</i>	100,000	0	(100,000)	
TOTAL SPECIAL ITEMS	1,054,673	880,013	(174,660)	-16.56%
TOTAL GENERAL SUPPORT	11,141,818	10,998,153	(143,665)	-1.29%

**EXECUTIVE SUMMARY
2014-2015**

	Approved Budget 2013-2014	Budget 2014-2015	Dollar Difference	% Change
INSTRUCTION				
<i>Curriculum Developmt & Supervision</i>	433,439	555,708	122,269	28.21%
<i>Building Supervision</i>	4,471,163	4,423,802	(47,361)	-1.06%
<i>Research/Plann/Evaluation</i>	39,065	0	(39,065)	
<i>Staff Development</i>	517,620	307,237	(210,383)	-40.64%
TOTAL ADMIN & IMPROVEMT.	5,461,287	5,286,747	(174,540)	-3.20%
TOTAL TEACHING-REG SCH	31,252,286	30,763,158	(489,128)	-1.57%
<i>Special Education - Instruction</i>	10,719,183	11,315,431	596,248	5.56%
<i>BOCES - Occupational Education</i>	548,914	467,141	(81,773)	-14.90%
<i>Teaching - Special School Adult</i>	0	0	0	0.00%
<i>Teaching - Special School Drivers Ec</i>	6,388	6,388	0	0.00%
TOTAL SPECIAL APPORTIONMENT PROGRAM	11,274,485	11,788,960	514,475	4.56%
INSTRUCTIONAL MEDIA				
<i>School Library & A.V.</i>	1,096,728	1,028,798	(67,930)	-6.19%
<i>Educational Television</i>	26,600	25,915	(685)	-2.58%
COMPUTER/TECHNOLOGY	2,235,151	2,435,608	200,457	8.97%
TOTAL INSTRUCTIONAL MEDIA	3,358,479	3,490,321	131,842	3.93%
PUPIL SERVICES				
<i>Attendance</i>	50,431	52,917	2,486	4.93%
<i>Guidance Services</i>	2,085,870	2,103,296	17,426	0.84%
<i>Health Services</i>	790,755	733,398	(57,357)	-7.25%
<i>Psychological Services</i>	549,099	523,614	(25,485)	-4.64%
<i>Social Worker</i>	755,155	708,282	(46,873)	-6.21%
<i>Co-Curricular Activities</i>	372,572	387,000	14,428	3.87%
<i>Interscholastic Activities</i>	869,697	872,663	2,966	0.34%
TOTAL PUPIL SERVICES	5,473,579	5,381,170	(92,409)	-1.69%
TOTAL INSTRUCTION	56,820,116	56,710,356	(109,760)	-0.19%

**EXECUTIVE SUMMARY
2014-2015**

	Approved Budget 2013-2014	Budget 2014-2015	Dollar Difference	% Change
<i>District Transportation</i>	4,616,088	4,684,632	68,544	1.48%
<i>Garage & Mechanics</i>	345,574	346,107	533	0.15%
TOTAL TRANSPORTATION	4,961,662	5,030,739	69,077	1.39%
<i>Use of Facilities</i>	17,500	15,000	(2,500)	-14.29%
<i>Census</i>	0	0	0	0.00%
UNDISTRIBUTED (not allocated to a specific program)				
EMPLOYEE BENEFITS				
<i>Employees Retirement System</i>	2,957,137	2,787,229	(169,908)	-5.75%
<i>Teachers Retirement System</i>	7,364,817	7,659,037	294,220	3.99%
<i>Social Security</i>	4,260,959	4,218,108	(42,851)	-1.01%
<i>Worker's Compensation</i>	406,119	410,000	3,881	0.96%
<i>Unemployment</i>	189,627	203,000	13,373	7.05%
<i>Disability</i>	78,675	80,000	1,325	1.68%
<i>Hospital and Medical Insurance</i>	16,996,908	13,580,850	(3,416,058)	-20.10%
<i>Medicare Reimbursement</i>	544,674	630,579	85,905	15.77%
<i>Self Insured Benefits</i>	322,770	300,000	(22,770)	-7.05%
<i>Union Welfare Benefits</i>	367,231	465,450	98,219	26.75%
<i>Retire/Term Leave Replacements</i>	1,474,880	1,120,264	(354,616)	-24.04%
TOTAL EMPLOYEE BENEFITS	34,963,797	31,454,517	(3,509,280)	-10.04%
DEBT SERVICE				
<i>Bond/BAN Principal</i>	5,392,000	5,729,400	337,400	6.26%
<i>Bond/BAN Interest</i>	1,052,650	855,295	(197,355)	-18.75%
TOTAL DEBT SERVICE	6,444,650	6,584,695	140,045	2.17%
INTERFUND TRANSFER	530,000	330,000	(200,000)	-37.74%
TOTAL UNDISTRIBUTED	41,938,447	38,369,212	(3,569,235)	-8.51%
TOTAL BUDGET				
	114,879,543	111,123,460	(3,756,083)	-3.27%



State

Required



Three-Part Budget

School District Report Card

Property Tax Cap Form

**Property Tax Report Card*

**Administrative Salary Disclosure*

**Contingent Budget Statement*

**Tax Exemption Impact Report*

Additional New York State Required Information

**These items will be provided at a later date*

**EXECUTIVE SUMMARY
BREAKDOWN BY ADMINISTRATIVE, PROGRAM, CAPITAL
2013-14**

FUNCTION DESCRIPTION	2013-14 BUDGET	2013-14 ADMINISTRATIVE	2013-14 PROGRAM	2013-14 CAPITAL
1010	BOARD OF EDUCATION	67,434	67,434	-
1040	DISTRICT CLERK/CLERK OF THE BOARD OF EDUCATION	13,900	13,900	-
1060	DISTRICT MEETINGS	44,858	44,858	-
1240	CHIEF SCHOOL ADMINISTRATOR	412,397	412,397	-
1310	BUSINESS ADMINISTRATION	779,766	779,766	-
1320	AUDITING	95,700	95,700	-
1325	TREASURER	111,942	111,942	-
1345	PURCHASING	76,593	76,593	-
1420	LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS	519,078	342,992	172,465
1430	HUMAN RESOURCES	467,459	467,459	-
1460	RECORDS MANAGEMENT	8,000	8,000	-
1480	PUBLIC INFORMATION	55,500	55,500	-
1620,21,22	OPERATION/MAINTENANCE/GROUNDS	6,782,403	-	6,782,403
1660	CENTRAL STOREROOM	9,000	-	9,000
1670	CENTRAL PRINTING AND MAILING	218,793	218,793	-
1680	CENTRAL DATA PROCESSING	424,322	424,322	-
1910	INSURANCE	179,418	179,418	-
1920	SCHOOL ASSOCIATION DUES	30,970	30,970	-
1930	JUDGMENTS AND CLAIMS	50,000	-	50,000
1964	REFUND REAL PROPERTY TAX	-	-	-
1981	BOCES ADMINISTRATION	640,687	640,687	-
1983	BOCES CAPITAL	53,598	53,598	-
1989	UNCLASSIFIED SECURITY	100,000	33,000	34,000
TOTAL GENERAL SUPPORT		11,141,818	4,057,329	205,465
2010	CURRICULUM DEVELOPMENT & SUPERVISION	433,439	433,439	-
2020	BUILDING ADMINISTRATION	4,471,163	4,471,163	-
2060	RESEARCH/EVALUATION	39,065	-	39,065
2070	INSERVICE TRAINING	517,620	517,620	-
2110	TEACHING - REGULAR SCHOOL	31,252,286	-	31,252,286
2250	SPECIAL EDUCATION - INSTRUCTIONAL	10,719,183	-	10,719,183
2280	BOCES - OCCUPATIONAL EDUCATION	548,914	-	548,914
2330	TEACHING:SPECIAL SCHOOL DRIVERS ED	6,388	-	6,388
2610	LIBRARY - SALARIES AND EQUIPMENT	1,096,728	-	1,096,728
2620	EDUCATIONAL TELEVISION	26,600	-	26,600
2630	INSTRUCTIONAL TECHNOLOGY	2,235,151	-	2,235,151
2805	ATTENDANCE	50,431	-	50,431
2810	GUIDANCE DEPARTMENT	2,085,870	-	2,085,870
2815	HEALTH SERVICES	790,755	-	790,755
2820	PSYCHOLOGICAL SERVICES	549,099	-	549,099
2825	SOCIAL WORKER	755,155	-	755,155
2850	CO-CURRICULAR ACTIVITIES	372,572	-	372,572
2855	INTRASCHOOLASTIC ACTIVITIES	869,697	-	869,697
TOTAL INSTRUCTION		56,820,116	5,422,222	51,397,894
5510	DISTRICT OWNED TRANSPORTATION	4,616,088	-	4,616,088
5530	GARAGE	345,574	-	345,574
TOTAL TRANSPORTATION		4,961,662	-	4,961,662
9010	EMPLOYEES RETIREMENT	2,957,137	545,935	1,585,019
9020	TEACHERS RETIREMENT	7,364,817	724,125	6,640,692
9030	SOCIAL SECURITY	4,260,959	463,352	3,496,600
9040	WORKERS COMPENSATION	406,119	74,976	217,679
9050	UNEMPLOYMENT INSURANCE	189,627	35,008	101,640
9055	DISABILITY INSURANCE	78,675	14,525	42,170
9060	HOSPITAL & MEDICAL INSURANCE	16,996,908	2,098,268	13,781,772
9061	MEDICARE REIMBURSEMENT PAYMENT	544,674	67,239	441,644
9065	SELF INSURED BENEFITS	322,770	59,589	173,004
9070	UNION WELFARE BENEFITS	367,231	-	367,231
9089	RETIRE/TERM LEAVE PAYMENTS	1,474,880	182,075	1,195,892
TOTAL EMPLOYEE BENEFITS		34,963,797	4,265,092	28,043,343
7140	FACILITIES USAGE	17,500	-	17,500
9512	INTERFUND TRANSFERS	530,000	-	174,105
9700	DEBT SERVICE	6,444,650	-	6,444,650
TOTAL FACILITIES USAGE, TRANSFERS & DEBT SERVICE		6,992,150	-	174,105
TOTAL BUDGET		114,879,543	13,744,643	84,782,469
				16,352,431

**EXECUTIVE SUMMARY
BREAKDOWN BY ADMINISTRATIVE, PROGRAM, CAPITAL**

2014-15

FUNCTION	DESCRIPTION	2014-15 BUDGET	2014-15 ADMINISTRATIVE	2014-15 PROGRAM	2014-15 CAPITAL
1010	BOARD OF EDUCATION	99,960	99,960	-	-
1040	DISTRICT CLERK/CLERK OF THE BOARD OF EDUCAT	18,473	18,473	-	-
1060	DISTRICT MEETINGS	43,095	43,095	-	-
1240	CHIEF SCHOOL ADMINISTRATOR	426,264	426,264	-	-
1310	BUSINESS ADMINISTRATION	733,776	733,776	-	-
1320	AUDITING	94,129	94,129	-	-
1325	TREASURER	116,163	116,163	-	-
1345	PURCHASING	80,409	80,409	-	-
1420	LEGAL, CONTRACT ADMINISTRATION, NEGOTIATION	553,471	294,010	255,190	4,271
1430	HUMAN RESOURCES	442,626	442,626	-	-
1460	RECORDS MANAGEMENT	2,700	2,700	-	-
1480	PUBLIC INFORMATION	47,852	47,852	-	-
1620,21,22	OPERATION/MAINTENANCE/GROUNDS	6,749,167	-	-	6,749,167
1660	CENTRAL STOREROOM	7,368	-	-	7,368
1670	CENTRAL PRINTING AND MAILING	212,523	212,523	-	-
1680	CENTRAL DATA PROCESSING	490,164	490,164	-	-
1910	INSURANCE	182,481	182,481	-	-
1920	SCHOOL ASSOCIATION DUES	28,535	28,535	-	-
1930	JUDGMENTS AND CLAIMS	50,000	-	-	50,000
1964	REFUND REAL PROPERTY TAX	-	-	-	-
1981	BOCES ADMINISTRATION	614,655	614,655	-	-
1983	BOCES CAPITAL	4,342	4,342	-	-
1989	UNCLASSIFIED	-	-	-	-
	TOTAL GENERAL SUPPORT	10,998,153	3,932,157	255,190	6,810,806
2010	CURRICULUM DEVELOPMENT & SUPERVISION	555,708	555,708	-	-
2020	BUILDING ADMINISTRATION	4,423,802	4,423,802	-	-
2060	RESEARCH/EVALUATION	-	-	-	-
2070	INSERVICE TRAINING	307,237	307,237	-	-
2110	TEACHING - REGULAR SCHOOL	30,763,158	-	30,763,158	-
2250	SPECIAL EDUCATION - INSTRUCTIONAL	11,315,431	-	11,315,431	-
2280	BOCES - OCCUPATIONAL EDUCATION	467,141	-	467,141	-
2330	TEACHING:SPECIAL SCHOOL DRIVERS ED	6,388	-	6,388	-
2610	LIBRARY - SALARIES AND EQUIPMENT	1,028,798	-	1,028,798	-
2620	EDUCATIONAL TELEVISION	25,915	-	25,915	-
2630	INSTRUCTIONAL TECHNOLOGY	2,435,608	-	2,435,608	-
2805	ATTENDANCE	52,917	-	52,917	-
2810	GUIDANCE DEPARTMENT	2,103,296	-	2,103,296	-
2815	HEALTH SERVICES	733,398	-	733,398	-
2820	PSYCHOLOGICAL SERVICES	523,614	-	523,614	-
2825	SOCIAL WORKER	708,282	-	708,282	-
2850	CO-CURRICULAR ACTIVITIES	387,000	-	387,000	-
2855	INTERSCHOLASTIC ACTIVITIES	872,663	-	872,663	-
	TOTAL INSTRUCTION	56,710,356	5,286,747	51,423,609	-
5510	DISTRICT OWNED TRANSPORTATION	4,684,632	-	4,684,632	-
5530	GARAGE	346,107	-	346,107	-
	TOTAL TRANSPORTATION	5,030,739	-	5,030,739	-
9010	EMPLOYEES RETIREMENT	2,787,229	514,567	1,493,949	778,713
9020	TEACHERS RETIREMENT	7,659,037	753,053	6,905,984	-
9030	SOCIAL SECURITY	4,218,108	458,692	3,461,436	297,980
9040	WORKERS COMPENSATION	410,000	75,693	219,759	114,548
9050	UNEMPLOYMENT INSURANCE	203,000	37,477	108,808	56,715
9055	DISABILITY INSURANCE	80,000	14,769	42,880	22,351
9060	HOSPITAL & MEDICAL INSURANCE	13,580,850	1,676,556	11,011,896	892,398
9061	MEDICARE REIMBURSEMENT PAYMENT	630,579	77,844	511,299	41,436
9065	SELF INSURED BENEFITS	300,000	55,385	160,799	83,816
9070	UNION WELFARE BENEFITS	465,450	-	465,450	-
9089	RETIRE/TERM LEAVE PAYMENTS	1,120,264	138,297	908,355	73,612
	TOTAL EMPLOYEE BENEFITS	31,454,517	3,802,333	25,290,615	2,361,569
7140	FACILITIES USAGE	15,000	-	-	15,000
9512	INTERFUND TRANSFERS	330,000	-	130,000	200,000
9700	DEBT SERVICE	6,584,695	-	-	6,584,695
	TOTAL FACILITIES USAGE, TRANSFERS & DEBT SER	6,929,695	-	130,000	6,799,695
	TOTAL BUDGET	111,123,460	13,021,237	82,130,153	15,972,070



The New York State School District Report Card

The Report Card will be available on the district website as soon as it becomes available from the State.

www.klschooldistrict.com

It is also available on

New York State Education Department's website at

<https://reportcards.nysed.gov/schools.php?district=800000035724&year=2012>

Additional copies of the School Report Card will be made available for those who do not have access to the Internet.

Please contact the District Clerk,
Kimberly A. Monzon, at 763-7020.

The New York State School Report Card Fiscal Accountability Supplement

for Katonah-Lewisboro Union Free School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

2010-2011 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$55,591,510	\$21,798,618
	Pupils	3,887	580
	Expenditures Per Pupil	\$14,302	\$37,584
Similar District Group	Instructional Expenditures	\$4,897,484,227	\$1,850,711,613
	Pupils	395,684	51,517
	Expenditures Per Pupil	\$12,377	\$35,924
Total of All School Districts in NY State	Instructional Expenditures	\$29,473,160,406	\$12,260,104,540
	Pupils	2,688,528	412,226
	Expenditures Per Pupil	\$10,963	\$29,741
Similar District Group Description: Low Need/Resource Capacity			

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

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

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

The pupil count for Special Education is a count of K-12 students with disabilities for the 2010-11 school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

2010-2011 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$27,876	\$22,962	\$20,410

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

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

The New York State School Report Card Information about Students with Disabilities

for

Katonah-Lewisboro Union Free School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Counts as of October 4, 2011	This School District		Similar District Group	Total of All School Districts in NY State
	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	337	67.3%	63.8%	57.3%
40% to 79%	97	19.4%	17.1%	11.7%
Less than 40%	42	8.4%	11.0%	22.1%
Separate Settings	24	4.8%	4.9%	6.1%
Other Settings	1	0.2%	3.3%	2.8%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 4, 2011. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

School-age Students with Disabilities Classification Rate

2011-12 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	12.8%	11.3%	12.8%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Group Description: Low Need/Resource Capacity
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Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information about this categorization is on the Internet at: <http://www.p12.nysed.gov/irs/accountability/2011-12/NeedResourceCapacityIndex.pdf>

Property Tax Cap Form

Real Property Tax Cap

School District - Independent Superintendent of Katonah-Lewisboro (550605700100)
Fiscal Year Ending: 06/30/2015

Tax Levy Limit Before Adjustments and Exclusions

Tax Levy FYE 2014	\$102,781,072
Tax Cap Reserve Plus Interest from FYE 2013 Used to Reduce 2014 Levy	\$0
Total Tax Cap Reserve Amount (including interest earned) from FYE 2014	\$0
Tax Base Growth Factor	1.0023
PLOI's Receivable FYE 06/30/2014	\$0
Tort Exclusion Amount Claimed in FYE 06/30/2014	\$0
Capital Levy for FYE 06/30/2014	\$5,240,005
Allowable Levy Growth Factor	1.0146
PLOI's Receivable FYE 06/30/2015	\$0
Available Carryover from FYE 06/30/2014	\$0
Total Levy Limit Before Adjustments/Exclusions	\$99,205,014

Exclusions

Tax Levy Necessary for Expenditures Resulting from Tort Orders/Judgements Over 5%	\$0
Capital Levy for FYE 06/30/2015	\$5,478,974

Tax Levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate (ERS, PTRS) or normal contribution rate (TRS) in excess of 2 percentage points

Teachers Retirement System	\$0
Employees Retirement System	\$0

Total Exclusions

Tax Levy Limit, Adjusted for Transfers, Plus Exclusions	\$104,633,938
Total Tax Cap Reserve Amount Used to Reduce 2015 Levy	\$0
2015 Proposed Levy, Net of Reserve	98,920,738

Difference between Tax Levy Limit Plus Exclusions and Proposed Levy

Do you plan to override the cap in 2015? Yes No

I hereby submit this Real Property Tax Cap Form for the School District - Independent Superintendent of Katonah-Lewisboro on 02/13/2014.



Expenditures

The following section of the budget document is divided into four main sections. A Table of Contents for each section provides the reader with an outline of the expenses associated with each area. They are as follows:

- General Support – pages with a pink banner across the top of each chart
- Instruction – pages with a blue banner across the top of each chart
- Transportation – pages with a yellow banner across the top of each chart
- Undistributed – pages with a green banner across the top of each chart

The verbiage provided in the “Statement of Programs and Goals” and the “Benefits” portion of each page is designed to provide the reader with a brief description of how the funds in the “budget code” are utilized. The reader is encouraged to reference the Board of Education video presentation for additional detail.

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUDGET SUMMARY BY FUNCTION 2014-2015

REF. PAGE & CODE	DESCRIPTION	2011-12 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
1. 1010	BOARD OF EDUCATION	59,405	98,620	67,434	99,960	32,526
2. 1040	DISTRICT CLERK/CLERK OF THE BOARD	14,974	16,681	13,900	18,473	4,573
3. 1060	DISTRICT MEETINGS	35,925	29,898	44,858	43,095	(1,763)
4. 1240	CHIEF SCHOOL ADMINISTRATOR	401,305	393,472	412,397	426,264	13,867
5. 1310	BUSINESS ADMINISTRATION	749,492	680,973	779,766	733,776	(45,990)
6. 1320	AUDITING	60,915	77,503	95,700	94,129	(1,571)
7. 1325	TREASURER	109,841	112,400	111,942	116,163	4,221
8. 1345	PURCHASING	76,264	78,580	76,593	80,409	3,816
9. 1420	LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS	592,378	663,368	519,078	553,471	34,393
10. 1430	PERSONNEL	428,879	497,985	467,459	442,626	(24,833)
11. 1460	RECORDS MANAGEMENT OFFICER	1,075	1,980	8,000	2,700	(5,300)
12. 1480	PUBLIC INFORMATION	45,000	44,755	55,500	47,852	(7,648)
13. 1620/1621/1622	OPERATION AND MAINTENANCE STAFF	3,726,811	3,703,481	3,710,440	3,589,335	(121,105)
14. 1620/1621/1622	OPERATION AND MAINTENANCE EQUIPMENT	19,504	25,299	60,000	15,500	(44,500)
15. 1620/1621/1622	OPERATION AND MAINTENANCE UTILITIES	1,194,604	1,649,774	1,455,662	1,444,175	(11,487)
16. 1620/1621/1622	OPERATION AND MAINTENANCE SERVICES AND CON	1,131,377	1,935,793	1,188,201	1,317,207	29,006
17. 1620/1621/1622	OPERATION AND MAINTENANCE SUPPLIES	372,822	380,732	368,100	382,950	14,850
18. 1660	CENTRAL STOREROOM	63,282	4,466	9,000	7,368	(1,632)
19. 1670	CENTRAL PRINTING & MAILING	299,982	172,699	218,793	212,523	(1,270)
20. 1680	CENTRAL DATA PROCESSING	395,499	418,320	424,322	490,164	65,842
21. 1910 - 1989	UNDISTRIBUTED EXPENSES	719,048	1,262,694	1,054,673	880,013	(174,660)
	TOTAL GENERAL SUPPORT	\$10,498,382	\$12,249,473	\$11,141,818	\$10,998,153	(\$238,665)

BUDGET

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BOARD OF EDUCATION	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The Board of Education is empowered under law to provide for the education of the children of the District, establish policy, prepare and propose a budget, levy taxes, and meet all of the requirements under State law. Each of the seven members of the Board is elected by the public for three-year terms and receives no salary. To assure that the Board is prepared to fulfill its responsibilities, the following goals are established:</p> <ul style="list-style-type: none"> • To facilitate Board/Superintendent understanding and delineation of responsibilities, the Board and the Superintendent participate in workshops designed specifically to meet the District's needs. • To keep abreast of new legislation and educational directions, the Board of Education holds membership in several national, state, and local organizations. The conferences and conventions sponsored by these organizations provide the means of keeping the Board of Education well informed. 	<p>EMPLOYEE COMPENSATION</p> <p>1010-160-10 HOURLY VIDEO CAMERA OPERATOR</p>	5,600	5,900	5,900	7,750	1,850
	TOTAL	5,600	5,900	5,900	7,750	1,850
<p>BENEFITS</p> <p>An elected Board provides the community with a process to offer leadership that is representative of the needs and desires of a majority of the community.</p> <p>Expenses include:</p> <p><u>Travel/Conference:</u> National, state, and regional meetings and workshops</p> <p><u>Contract Service:</u> Board Docs - Computerized, web-based database for Board of Education documents including meeting agendas, minutes, press releases; Funds for superintendent search.</p> <p><u>Insurance:</u> Liability insurance for errors and omissions</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1010-200-10 EQUIPMENT</p>	0	28,136	0	0	0
	1010-401-10 CONTRACT SERVICE - BOE DOCS/OTHER	11,169	15,250	9,000	44,000	35,000
	1010-405-10 CONTRACT SERVICE	8,875	11,670	13,000	10,000	(3,000)
	1010-420-10 INSURANCE - SCHOOL BOARD LIABILITY	29,461	31,917	33,034	32,635	(399)
	1010-430-10 TRAVEL/CONFERENCE	860	1,159	2,000	1,475	(525)
	1010.490-10 BOCES SERVICES	3,337	3,500	3,500	3,500	0
	1010-500-10 SUPPLIES	103	1,088	1,000	600	(400)
	TOTAL	53,805	92,720	61,534	92,210	30,676
BOARD OF EDUCATION SUBTOTAL	59,405	98,620	67,434	99,960	32,526	
PREPARED BY MICHAEL JUMPER	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DISTRICT CLERK/CLERK OF THE BOARD	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The District Clerk is a School District Officer appointed by the Board of Education to serve for a term of one year. It is the duty of the District Clerk to act as Clerk of any District meeting or election held in the District and to attend all meetings of the voters of the District.</p> <p>The Clerk to the Board of Education is responsible for attending all public meetings of the Board of Education, keeping minutes of the proceedings of such meetings, handling all correspondence, and conducting the business of the Board of Education at all other times.</p>	<p>EMPLOYEE COMPENSATION</p> <p>1040-160-10 STIPENDS: DISTRICT/ASSISTANT DISTRICT CLERK</p>	11,000	11,000	11,000	16,000	5,000
	TOTAL	11,000	11,000	11,000	16,000	5,000
<p>BENEFITS</p> <p>The responsibilities of the District Clerk / Clerk of the Board of Education provide the basic services for the smooth operation of the School District and the Board of Education, as required by State Education Law.</p> <p>Travel and conference: Attendance at state and regional District Clerk meetings and training sessions for BoardDocs®.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1040-430-10 TRAVEL/CONFERENCE</p>	3,974	1,446	2,300	1,873	(427)
	<p>1040-500-10 SUPPLIES</p>	0	4,235	600	600	0
	TOTAL	3,974	5,681	2,900	2,473	(427)
	DISTRICT CLERK/CLERK OF THE BOARD SUBTOTAL	14,974	16,681	13,900	18,473	4,573
PREPARED BY KIM MONZON		DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DISTRICT MEETINGS	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>A District Meeting is the forum established by State Education Law for the purpose of providing the voters of a school district the opportunity to vote on special issues.</p> <p>Funds are budgeted here for Chief Election Inspectors, Election Inspectors, and other expenses needed to hold the Annual District Election/Budget Vote.</p>	<p>EMPLOYEE COMPENSATION</p> <p>1060-160-10 ELECTION INSPECTORS</p>	1,070	1,070	1,250	1,250	0
	TOTAL	1,070	1,070	1,250	1,250	0
<p>BENEFITS</p> <p>The annual District Election and Budget Vote are required by State Education Law. The results of the election determine the make-up of the Board of Education, and the Budget Vote determines the amount of monies available for the operation of the school district.</p> <p>From time to time, the Board of Education will call a Special District Meeting of the voters of the District for the purpose of voting on special issues. The decision of the voters indicates to the Board of Education the wishes of the community and determines the direction the Board may take on these questions.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1060-400-10 CONTRACT SERVICES</p>	8,991	8,734	17,118	14,120	(2,998)
	1060-408-10 ADVERTISING/LEGAL NOTICES	2,724	2,766	2,440	2,798	358
	1060-430-10 TRAVEL/CONFERENCE	0	0	0	0	0
	1060-490-10 BOCES SERVICES - ELECTION	22,402	15,477	14,500	15,477	977
	1060-500-10 SUPPLIES	738	1,851	9,550	9,450	(100)
TOTAL	34,855	28,828	43,608	41,845	(1,763)	
DISTRICT MEETINGS SUBTOTAL	35,925	29,898	44,858	43,095	(1,763)	
PREPARED BY KIM MONZON	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CHIEF SCHOOL ADMINISTRATOR	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The Superintendent's program and goals involve the exercise of his/her leadership in order to: <ol style="list-style-type: none"> 1. Serve as Chief Executive Officer of the School District 2. Work with the Board of Education to set annual priorities that are aligned with the District Mission Statement 3. Provide the Board of Education with information that will enable the Board to make informed decisions regarding instructional programs, personnel and physical plant. 4. Support the instructional programs, and advance improvements, aimed toward excellence in education 5. Support instructional leadership, particularly at the building level, that encourages collaborative decision-making based upon sound educational principles. 6. Keep the Katonah-Lewisboro School District aligned with state and national trends in education. 7. Encourage professional growth and development to ensure that all staff obtain and/or maintain high-quality professional skills. 	EMPLOYEE COMPENSATION 1240-100-10 STAFF SALARIES -Salary: Superintendent -Merit Pay - Superintendent -Salary: Executive Assistant -Contractual Benefits	341,192	331,147	341,147	358,814	17,667
	TOTAL	341,192	331,147	341,147	358,814	17,667
BENEFITS 1. Coordinating with the governance team to advance team preparation for decision making. 2. Monitoring progress to assure fulfillment of goals and report such progress to the Board. 3. Monitoring the operations of the school programs. 4. Facilitating ongoing communication with faculty, staff, parents, and the community. 5. Developing instructional leadership among the administrators. 6. Organizing the administrative team to maximize efficiencies and effectiveness. 7. Supporting professional development for faculty, staff and administration through Superintendent Conference Days and other professional meetings.	OTHER THAN EMPLOYEE COMPENSATION 1240-401-10 CONTRACT SERVICE	33,404	39,220	39,750	39,250	(500)
	1240-430-10 TRAVEL/CONFERENCE/MILAGE	10,373	7,661	14,750	12,500	(2,250)
	1240-500-10 SUPPLIES	16,336	15,444	16,750	15,700	(1,050)
	TOTAL	60,113	62,325	71,250	67,450	(3,800)
CHIEF SCHOOL ADMINISTRATOR SUBTOTAL		401,305	393,472	412,397	426,264	13,867
PREPARED BY MICHAEL JUMPER		DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUSINESS ADMINISTRATION	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The Office of School Business Management is responsible for administration and coordination of the business, financial, and related activities of the District. Advice is given to the Superintendent and Board on appropriate matters.</p> <p>Responsibilities and tasks include budget preparation and fiscal analysis, reports to SED, purchasing, accounting, office management, inventory management and control, legal, insurance, payroll, school lunch program, student activity funds, fringe benefits, banking and investment program, cost analysis, internal and independent audits, tuition and health charges, and accounts receivable. There is oversight of transportation, food service, and operations and maintenance.</p> <p>In 2014-2015 reclassify 25% of Asst. Business Administrator to Cafeteria Fund</p>	<p>EMPLOYEE COMPENSATION</p> <p>1310-100-10 STAFF SALARIES -Salaries: Business Administrator -Salaries: Business Office Coordinators -Salaries: Clerical -Overtime: Clerical -Stipend - Fixed Assets Manager</p>	665,133	610,612	710,496	664,665	(45,831)
	TOTAL	665,133	610,612	710,496	664,665	(45,831)
<p>BENEFITS</p> <p>The Assistant Superintendent for Business serves as a member of the Superintendent's cabinet and top advisory team.</p> <p>Coordination of all administrative support for the District is designed to facilitate the delivery of educational services. Effective cost control and revenue management are the goals of this office.</p> <p>All equipment rental, service contracts, equipment repair and supplies for Central Administration are ordered and controlled through the Business Office. This insures more efficient use of resources, eliminates duplication, and enables better control of these expenditures. Equipment repair includes maintenance contracts for copiers. In order to properly account for expenditures against the appropriate department, copier maintenance contracts for a number of copiers were moved to their corresponding department codes.</p> <p>Contract services include: Fiscal advisory consultant services, inventory software support, 403(b) compliance and third party administration of tax shelter annuities.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1310-200-10 EQUIPMENT 1310-401-10 CONTRACT SERVICE 1310-402-10 CONTRACT SVC - EQUIPMENT REPAIR/SVC CONTRACTS 1310-408-10 ADVERTISING/LEGAL NOTICES 1310-430-10 TRAVEL/CONFERENCE 1310-490-10 BOCES SERVICES - STATE AID/DEMOGRAPHICS 1310-500-10 SUPPLIES</p>	0	0	0	0	0
	40,270	40,604	39,050	40,600	1,550	
	17,795	15,575	15,750	15,550	(200)	
	185	485	325	500	175	
	5,301	4,475	2,900	3,000	100	
11,915	3,050	3,065	3,111	46		
8,893	6,172	8,180	6,350	(1,830)		
TOTAL	84,359	70,361	69,270	69,111	(159)	
BUSINESS ADMINISTRATION SUBTOTAL	749,492	680,973	779,766	733,776	(45,990)	
PREPARED BY MICHAEL JUMPER	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

AUDITING	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Audit activities are among the most crucial aspects of monitoring the School District's financial operations. The Board of Education annually appoints a school claims auditor, an internal auditor and an external auditor. Each reports directly to the Board and, along with the advisory Audit Committee, assists the Board in its role of fiscal governance.</p> <p>The School Claims Auditor is responsible for ensuring that only legitimate claims against the District are paid. The Claims Auditor ensures that proper documentation and itemization are provided, the payment is for a legal purpose, and the transaction was properly authorized prior to approving the voucher or invoice for payment.</p> <p>The Internal Auditors' responsibilities include development of a risk assessment of District operations, including a review of financial policies, procedures and practices, and the testing and evaluation of District internal controls.</p> <p>The External Auditors perform the annual financial statement audit. They also are consulted to discuss issues such as alternative accounting treatments of unfamiliar transactions and new legislative mandates, as well as to make recommendations for improvements in procedures.</p>	<p>EMPLOYEE COMPENSATION</p> <p>1320-160-10 HOURLY: SCHOOL CLAIMS AUDITOR</p>	0	0	0	0	0
	TOTAL	0	0	0	0	0
<p>BENEFITS</p> <p>One of the most important responsibilities of the Board of Education is to ensure that the District's financial resources are being used efficiently and effectively toward meeting the District's educational goals. The District's auditors offer a valuable service by providing the Board with technical advice and expertise to ensure compliance with applicable laws and regulations, the proper safeguarding of assets, the dissemination of reliable and accurate financial reports and the understanding and implementation of strong internal control systems.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1320-451-10 CLAIMS AUDITOR</p>	17,981	18,249	21,600	18,986	(2,614)
	1320-452-10 INTERNAL AUDITOR	29,259	28,829	29,500	29,993	493
	1320-453-10 ANNUAL FINANCIAL AUDIT SERVICES	13,675	30,425	44,600	45,150	550
	TOTAL	60,915	77,503	95,700	94,129	(1,571)
	AUDITING SUBTOTAL	60,915	77,503	95,700	94,129	(1,571)
PREPARED BY MICHAEL JUMPER		DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TREASURER	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The Treasurer is the custodian of all monies belonging to the District. The Treasurer ensures that all monies received by the District are deposited in designated banks and disburses monies only after the receipt of a signed warrant or a duly certified payroll.</p> <p>Being the chief accounting officer for the District, the Treasurer has the duty to maintain detailed accounting records showing the status of each appropriation; prepare and present to the Board of Education monthly reconciliation reports for each fund to bank statements; budget status reports for revenue and appropriation accounts; prepare the annual financial statement; record budgetary transfers; handle District borrowings and investments.</p> <p>A Deputy Treasurer is appointed to assume these responsibilities and duties in the absence of the Treasurer. This position is held by the Assistant Superintendent for Business, with no additional compensation.</p>	<p>EMPLOYEE COMPENSATION</p> <p>1325-160-10 STIPEND/SALARY: DISTRICT TREASURER</p>	108,540	111,022	111,022	115,168	4,146
	TOTAL	108,540	111,022	111,022	115,168	4,146
	<p>BENEFITS</p> <p>To assure that an accurate financial picture of the District is presented, monthly Treasurer's reports are submitted to the Board of Education. By requiring the Treasurer to authorize all disbursements, there is assurance that they will be made properly.</p> <p>A closely monitored cash flow system insures maximum income from District investments.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1325-430-10 TRAVEL/CONFERENCE</p> <p>1325-500-10 OFFICE SUPPLIES</p>	940	1,048	530	650
	TOTAL	361	330	390	345	(45)
	TOTAL	1,301	1,378	920	995	75
	TREASURER SUBTOTAL	109,841	112,400	111,942	116,163	4,221
	PREPARED BY MICHAEL JUMPER	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PURCHASING	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The Katonah Lewisboro School District will employ one full time civil service staff member to oversee all purchasing within the district. This staff member writes bids for the procurement of supplies, materials and contract services. In addition, this staff member seeks out and participates in cooperative bids with other municipalities as a means of ensuring cost-efficient purchasing.	EMPLOYEE COMPENSATION 1345-160-10 PURCHASING AGENT/CLERICAL 1345-163-10 PURCHASING HOURLY 1345-165-10 PURCHASING OT	71,165	73,624	71,663	74,809	3,146
	TOTAL	71,165	73,624	71,663	74,809	3,146
BENEFITS To assure that the District purchases equipment, supplies, materials and contractual services at the most competitive prices, the District utilizes cooperative bidding services and NYS Office of General Services to secure high volume discounts. Legal Notices - cost of publishing legal notice of bids. Travel and Conference - the purchasing clerk attends and participates in conferences and purchasing workshops to keep apprised of developments and opportunities related to competitive bidding.	OTHER THAN EMPLOYEE COMPENSATION 1345-408-10 ADVERTISING/LEGAL NOTICES & CONTRACT SERVICES	4,900	4,839	4,600	4,850	250
	1345-430-10 TRAVEL/CONFERENCE	99	17	155	100	(55)
	1345-490-10 BOCES SERVICES - COOPERATIVE BIDDING	0	0	0	500	500
	1345-500-10 SUPPLIES	100	100	175	150	(25)
	TOTAL	5,099	4,956	4,930	5,600	670
PURCHASING SUBTOTAL		76,264	78,580	76,593	80,409	3,816
PREPARED BY MICHAEL JUMPER		DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The retainer to Ingerman Smith, L.L.P. pays for general services such as contract review, attendance at Board meetings, policy review, contract negotiations, personnel matters and special projects such as information on legislation regarding students with disabilities, vendor contracts, access to public records or policy manual updates.</p> <p>Other expenses are incurred for specific litigation in which the District is involved. Funds for administration and arbitration of contractual matters are included.</p> <p>Costs associated with legal fees vary from year to year depending upon the number of claims brought against the District.</p>	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>The District's administration, including Central Office and Building Administrators, maintains constant contact with counsel.</p> <p>Other fees - include the cost of litigation and arbitration associated with lawsuits and/or resolution of personnel grievances and claims</p> <p>Attorney fees - CSE litigation - cost of defending claims which develop regarding challenges on student's Individualized Educational Plan. During 2012-2013 the Board of Education engaged the services of a different attorney to handle it's CSE litigation. Budgeted CSE expenses are based upon prior 12 months of actual invoices.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	1420-453-10 HEARING OFFICERS	12,725	22,371	16,242	21,721	5,479
	1420-454-10 RETAINER - SCHOOL ATTORNEY	72,100	72,100	74,624	75,746	1,122
	1420-456-10 OTHER FEES/REIMBURSABLES - ATTORNEY	280,670	266,597	251,023	195,440	(55,583)
	1420-457-10 ATTORNEY FEES - BOND COUNSEL	5,197	4,000	3,621	4,271	650
	1420-458-10 ATTORNEY FEES - CSE LITIGATION	221,686	298,300	172,465	255,190	82,725
	1420-459-10 INVESTIGATIVE SERVICES	0	0	1,103	1,103	0
TOTAL	592,378	663,368	519,078	553,471	34,393	
LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS SUBTOTAL	592,378	663,368	519,078	553,471	34,393	
PREPARED BY MICHAEL JUMPER	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PERSONNEL	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>The Office of Human Resources ensures accurate compliance with the administrative regulations of our collective bargaining agreements and proper administration of our personnel practices. Key functions include: maintaining personnel files and certification papers for employees, processing of requests for salary credits, recruitment of qualified employees in both teaching and non-teaching areas, and administration of employee benefits and the insurance program.</p> <p>The Office of Human Resources prepares various surveys for the state and federal government.</p> <p>The Assistant Superintendent for Human Resources will work closely with the Superintendent to provide leadership for and the management of the HR office. Responsibilities include coordination of district hiring, research and analysis of HR issues, and the monitoring of HR mandates related to personnel.</p> <p>We continue to budget for BOCES services in the areas of staff recruitment and certification review, the Employee Assistance Program, fingerprinting and labor relations.</p>	<p>EMPLOYEE COMPENSATION</p> <p>1430-100-10 STAFF SALARIES -Salary: Assistant Superintendent -Human Resources -Salaries: Clerical -Hourly: Clerical -Overtime: Clerical</p>	310,016	370,738	321,790	319,256	(2,534)
		310,016	370,738	321,790	319,256	(2,534)
<p>BENEFITS</p> <p>An accurately managed personnel function ensures compliance with appropriate sections of the law and helps the District keep accurate seniority, certification and payroll records for all its employees.</p> <p>Recruitment expenses are incurred to help the District in its attempt to obtain the highest quality employees. Included in the BOCES contract services is the Employees Assistance Program. Employee Assistance Programs have been found to help employees in need of counseling and advice. This results in good employee morale and improved job performance. These are offered as a service of BOCES.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1430-401-10 CONTRACT SERVICE 1430-408-10 ADVERTISING/LEGAL NOTICES 1430-430-10 TRAVEL/CONFERENCE 1430-490-10 BOCES SERVICES - RECRUITMENT AND HR SERVICES 1430-502-10 SUPPLIES</p>	0	27,925	500	500	0
		125	1,285	2,500	2,500	0
		1,930	938	3,100	2,900	(200)
		114,614	94,263	136,989	114,890	(22,099)
		2,194	2,836	2,580	2,580	0
	TOTAL	118,863	127,247	145,669	123,370	(22,299)
	PERSONNEL SUBTOTAL	428,879	497,985	467,459	442,626	(24,833)
	PREPARED BY HARRY LEFEVRE	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

RECORDS MANAGEMENT OFFICER	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The Records Management Officer maintains district wide student and personnel records in accordance with New York State Records Retention and Disposition schedules and Board policies. Further, the Officer assists in the retrieval of records to respond to requests from families and from other districts for student records, and in response to Freedom of Information requests.</p> <p>Prior year expenses included on this page paid the stipend associated with these responsibilities. A stipend is no longer offered for this work.</p>	<p>EMPLOYEE COMPENSATION</p> <p>1460-160-10 STIPENDS: RECORDS MGT</p>	1,075	0	0	0	0
		1,075	0	0	0	0
<p>BENEFITS</p> <p>Requests for records from other schools and prospective employers are addressed in a timely manner. Records are maintained in an efficient manner and in accordance with New York State Records Retention policies.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1460-400-10 CONTRACT SERVICE</p>	0	0	6,000	0	(6,000)
	<p>1460-490-10-8300 BOCES SVCS: RECORDS MANAGEMENT</p>	0	1,980	2,000	2,700	700
	TOTAL	0	1,980	8,000	2,700	(5,300)
	RECORDS MANAGEMENT OFFICER SUBTOTAL	1,075	1,980	8,000	2,700	(5,300)
	PREPARED BY MICHAEL JUMPER	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PUBLIC INFORMATION	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The District considers itself responsible for keeping its residents informed. Highlights of the information important to share include the progress of students, programs, and plans; events and activities, and guides to assist community residents, parents, and students. In an effort to keep its stakeholders informed, the District disseminates a variety of materials, including but not limited to the following:</p> <ol style="list-style-type: none"> 1. Electronic and printed budget information 2. Informational documents on significant educational issues and events 3. School District calendar - electronic layout 4. School District website 5. District events and programs on Lewisboro Cable TV 6. Materials for visual presentations 7. Press releases <p>The District will continue to minimize the distribution of printed material -- relying on electronic distribution.</p>	<p>EMPLOYEE COMPENSATION</p> <p>1480-160-10 PUBLIC INFORMATION STAFF - Salaries: Clerical - Public Information Assistant - Stipend: District Calendar</p>	0	0	0	0	0
	TOTAL	0	0	0	0	0
<p>BENEFITS</p> <p>In a community with approximately 19,000* residents, the Board of Education believes it has an obligation to use various media to reach and inform its citizenry. Rulings of the Commissioner of Education have given support to the Board's position that information may be legally provided through District expenditure. The District, like other enterprises, stands to improve its services by broad distribution of information.</p> <p>Contractual services include layout services and laminating costs.</p> <p>BOCES services include the services of the District's public relations consultant, Syntax. Utilization of a full-service firm provides access to a wide range of expertise and services including publications, press releases and video production services.</p> <p>* Preliminary figures from US Census Bureau 2007</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1480-400-10 CONTRACTUAL SERVICES</p>	45,000	2,965	5,500	2,316	(3,184)
	1480-430-10 TRAVEL/CONFERENCE	0	0	0	0	0
	1480-490-10 BOCES SERVICES - PRINTING/PUBLICATIONS	0	41,184	45,000	43,229	(1,771)
	1480-500-10 SUPPLIES/POSTAGE	0	606	5,000	2,307	(2,693)
	TOTAL	45,000	44,755	55,500	47,852	(7,648)
PUBLIC INFORMATION SUBTOTAL	45,000	44,755	55,500	47,852	(7,648)	
PREPARED BY MICHAEL JUMPER	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE STAFF	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Under the supervision of the Director of Operations and Maintenance, the District currently has a staff of 50.75 custodial, grounds, maintenance and clerical personnel to oversee the operational and physical plant needs of six schools totaling over 658,960 square feet and well over 174 acres of property.</p> <p>Custodians FTEs are assigned to each school building as follows: JJHS: 13.75; JJMS:10.75; IMES 3.75; KES: 4.0; MPES 3.75 LES 3.75 through August 2014 and 0.00 FTE thereafter. Custodian reductions at LES will be made following Civil Service regulations.</p> <p>The district wide O & M staff includes 6 maintenance mechanics, 3 grounds men, and 2 office personnel.</p> <p>Other services include salaries paid to custodial personnel on overtime for snow removal, security checks of buildings, community use of facilities, and emergency work.</p>	<p>EMPLOYEE COMPENSATION</p> <p>1620-160-10 OPERATIONS STAFF - Salary: Director - School Facilities - Salaries: Custodians - Hourly/Subs: Custodians - Overtime: Custodians</p>	2,769,012	2,765,248	2,762,930	2,622,515	(140,415)
	<p>1621-160-10 MAINTENANCE STAFF - Salary: Director - School Facilities - Salaries: Maintenance Workers - Hourly/Subs: Maintenance Workers - Overtime: Maintenance Workers</p>	723,159	704,995	705,447	722,864	17,417
	<p>1622-160-10 GROUNDS STAFF - Salaries: Grounds Workers - Overtime: Grounds Workers</p>	234,640	233,238	242,063	243,956	1,893
		3,726,811	3,703,481	3,710,440	3,589,335	(121,105)
<p>BENEFITS</p> <p>This entire staff enables the District to maintain clean and safe facilities for the educational process and to provide the many support services requested, which includes preparation and cleaning for school related events and building use and project cleaning as well as corrective and preventive maintenance, minor construction projects and grounds activities such as field maintenance and snow removal.</p> <p>Substitute personnel are provided on a limited basis during the school year.</p> <p>Work done by our maintenance staff is of high quality and can be arranged according to our scheduling needs. It also mitigates the need to hire more expensive private contractors.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p>					
	TOTAL					
	OPERATION & MAINTENANCE STAFF SUBTOTAL	3,726,811	3,703,481	3,710,440	3,589,335	(121,105)
	PREPARED BY TOM PSOMAS	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE - EQUIPMENT	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Equipment tailored to the task helps reduce the need for additional personnel and allows existing staff to be more productive and efficient. Generally, newer equipment is safer to use and minimizes risk.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS The request for equipment includes: <u>Custodial Equipment:</u> A stand-on auto scrubber for cleaning large, hard floor surfaces such as hallways for KES. <u>Maintenance Equipment:</u> Various power tools as necessary.	OTHER THAN EMPLOYEE COMPENSATION					
	1620 & 1621 & 1622 -200-10 EQUIPMENT	19,504	25,299	60,000	15,500	(44,500)
	TOTAL	19,504	25,299	60,000	15,500	(44,500)
	OPERATION & MAINTENANCE & GROUNDS - EQUIPMENT SUBTOTAL	19,504	25,299	60,000	15,500	(44,500)
PREPARED BY TOM PSOMAS		DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE - UTILITIES	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Items included in this section are:</p> <p><u>Fuel Oil</u> - Due to the fluctuation in oil prices, our estimate for next year indicates an average cost per gallon of \$3.57. This number is based on current consumption that shows the advantages of our conservation efforts and attention to computerized control systems. In the event the price of fuel oil increases dramatically between now and next winter, the Board of Education may appropriate fund-balance (in this area) to address any shortfall.</p> <p><u>Propane</u> - Consumption is expected to remain the same. Prices are stable. This code has been adjusted based on actual consumption during 2012-2013 and year to date 2013-2014.</p> <p><u>Electric</u> - Prices are based on upon a 2-year average rate per kilowatt hour of \$.098 /kWh.</p> <p><u>Water</u> - Katonah Elementary School is the only building on town water.</p>	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>Utilities are needed to operate safe, warm, and properly lighted buildings. Telephone installations provide for safety and the efficient operation of the school district.</p> <p>The District continues to utilize the expertise of it's Energy Manager and initiate Operations and Maintenance project plans to minimize energy usage.</p> <p>Over the past year we continue to save energy by carefully monitoring energy use. The District entered into an Energy Performance Contract during the 2013-2014 school year to further reduce energy consumption.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	1620-481-10 TELEPHONE	3,591	4,480	1,900	5,950	4,050
	1620-482-10 ELECTRICITY	454,561	569,834	555,038	496,372	(58,666)
	1620-483-10 HEATING OIL	653,025	943,265	812,624	818,769	6,145
	1620-484-10 PROPANE	3,663	4,352	4,050	4,050	0
	1620-485-10 WATER	2,313	2,274	2,500	2,400	(100)
1620-490-10 BOCES SERVICE - INTELLIPATH SERVICE & ENERGY MAN	77,451	125,569	79,550	116,634	37,084	
	TOTAL	1,194,604	1,649,774	1,455,662	1,444,175	(11,487)
	OPERATION & MAINTENANCE - UTILITIES SUBTOTAL	1,194,604	1,649,774	1,455,662	1,444,175	(11,487)
	PREPARED BY TOM PSOMAS	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE - SUPPLIES	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>This section of the budget accounts for the purchase of soap, paper products, green cleaning products, floor finishes, and microfiber cleaning supplies.</p> <p>Building maintenance supplies include lumber, cement, roofing supplies, plumbing supplies, electrical supplies, heating supplies, paint and window glass replacement.</p> <p>Grounds and vehicle supplies include truck parts, tractor parts, small gas engine supplies, sand, salt, blacktop patch, organic fertilizers, and grass seed.</p>	<p>EMPLOYEE COMPENSATION</p>					
	TOTAL					
<p>BENEFITS</p> <p>This allows our own custodial, maintenance, and grounds personnel to clean, alter, and maintain the buildings, grounds and equipment in an environmentally responsible, safe, and usable manner, keeping the vast majority of these activities cost-effectively in-house.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p>					
	1620-500-10 OFFICE SUPPLIES O&M & PROJ SAVE	6,595	6,958	7,400	7,350	(50)
	1620-506-10 CUSTODIAL/CLEANING SUPPLIES	107,465	115,209	110,000	120,000	10,000
	1621-500-10 OFFICE SUPPLIES	595	504	700	600	(100)
	1621-507-10 MAINTENANCE SUPPLIES	214,155	218,892	195,000	200,000	5,000
1622-507-10 GROUNDS SUPPLIES	44,012	39,169	55,000	55,000	0	
	TOTAL	372,822	380,732	368,100	382,950	14,850
	OPERATION & MAINTENANCE - SUPPLIES SUBTOTAL	372,822	380,732	368,100	382,950	14,850
	PREPARED BY TOM PSOMAS	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CENTRAL STOREROOM	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>This function includes cost associated with maintaining, ordering and storing bulk purchases such as paper and other printing/binding supplies.</p> <p>In addition, all mailings and print jobs are processed through the central storeroom. All records that are required to be retained by the district are housed in this facility.</p>	<p>EMPLOYEE COMPENSATION</p> <p>1660-160-10 STAFF SALARIES</p> <ul style="list-style-type: none"> -Salary: Manager of Warehouse Services, Printing, Mailing -Salary: Warehouse Worker -Hourly: Warehouse Worker -Overtime: Warehouse Worker 	57,262	0	4,000	3,000	(1,000)
		57,262	0	4,000	3,000	(1,000)
<p>BENEFITS</p> <p>The District realizes substantial savings by purchasing paper in bulk, and then distributing it to each location. By structuring the warehouse in this manner, inventory control of assets and supplies is maintained. Important documents are maintained in an environment in which they can be readily retrieved.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1660-430-10 TRAVEL/CONFERENCE</p> <p>1660-500-10 SUPPLIES</p>	0	0	0	0	0
		6,020	4,466	5,000	4,368	(632)
	TOTAL	6,020	4,466	5,000	4,368	(632)
	CENTRAL STOREROOM SUBTOTAL	63,282	4,466	9,000	7,368	(1,632)
	PREPARED BY MICHAEL JUMPER	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CENTRAL PRINTING & MAILING	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>All major mailings and most major printing jobs are processed through one central printing and mailing location. By processing our own mail, the district is able to take advantage of significantly reduced postage rates.</p> <p>In addition, most of the our publications are produced in a very professional manner at this location. The cost of printing is managed much better by centralizing these services.</p>	<p>EMPLOYEE COMPENSATION</p> <p>1670-160-10 STAFF SALARIES -Salary: Manager of Warehouse Services, Printing, Mailing -Salaries: Printer/Courier -Overtime: Printer/Courier</p>	170,011	111,200	112,793	112,852	59
		170,011	111,200	112,793	112,852	59
<p>BENEFITS</p> <p>Contract services include the costs of maintaining large printers, mailing machines, folding and collating machines, binding machines, and laminating machines.</p> <p>Supplies include the cost of paper, staples, postage, etc.</p> <p>Documents such as the district calendar and other newsletters are now distributed in electronic form only.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1670-200-10 EQUIPMENT</p>	3,411	0	0	0	0
	1670-402-10 CONTRACT SERVICE - EQUIP REPAIR/SVC CONTRACTS	82,950	55,185	61,000	62,500	1,500
	1670-430-10 TRAVEL/CONFERENCE	0	0	0	0	0
	1670-490-10 BOCES PRINTING	0	1,551	15,000	10,000	(2,829)
	1670-500-10 SUPPLIES	43,610	4,763	30,000	27,171	(2,829)
	TOTAL	129,971	61,499	106,000	99,671	(1,329)
	CENTRAL PRINTING & MAILING SUBTOTAL	299,982	172,699	218,793	212,523	(1,270)
	PREPARED BY MICHAEL JUMPER	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CENTRAL DATA PROCESSING	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Support is provided for all existing administrative systems including, Finance Manager, Horizon, IEP Direct, Connect ED, Data Warehousing, Infinite Campus, Outlook, Sub Finder, the District website, Security, AIMSWeb, and Maintenance Management. Network support will be provided by BOCES.</p>	<p>EMPLOYEE COMPENSATION</p> <p>1680-160-10 STAFF SALARIES -Hourly: Technician - Non-Instructional</p>	0	0	0	0	0
	<p>TOTAL</p>	0	0	0	0	0
<p>BENEFITS</p> <p>The administrative network provides access to the following systems: Infinite Campus, Finance Manager, Horizon, Outlook, Connect-ED, IEP Direct, the District website, and Security and Maintenance programs. Support for Infinite Campus, Data Warehousing, and research analysis will ensure access to the information needed to make appropriate decisions relative to student achievement and are invaluable when to preparing State reports.</p> <p>BOCES services provide for the interconnectivity and computer hardware and software, and offer significant advantages to the District. BOCES expenses include the costs of supporting most existing administrative software and hardware systems mentioned above as well as spam filtering, maintenance of switches, telecommunication costs and remote back-up of district servers. By procuring these services through BOCES, the District is eligible for reimbursement through the state aid process.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1680-401-10 CONTRACT SERVICES</p>	22,295	26,634	26,500	36,500	10,000
	<p>1680-490-10 BOCES SERVICES - NON-INSTRUCTIONAL COMPUTER</p>	363,821	371,048	380,272	436,114	55,842
	<p>1680-500-10 SUPPLIES</p>	9,383	20,638	17,550	17,550	0
	<p>TOTAL</p>	395,499	418,320	424,322	490,164	65,842
<p>CENTRAL DATA PROCESSING SUBTOTAL</p>		395,499	418,320	424,322	490,164	65,842
<p>PREPARED BY MICHAEL JUMPER</p>		<p>DATE February 18, 2014</p>				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

UNDISTRIBUTED EXPENSES - (Not allocated to a specific program)	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>To protect the assets of the District and to guard against liability actions, the Board of Education maintains a comprehensive insurance program. Policies include a multi-peril policy that protects against liability, fire, and theft. There is also a boiler and machinery policy as well as an umbrella policy.</p> <p>The District is a member of the New York Schools Insurance Reciprocal (NYSIR). There are approximately 350 districts participating in the program that self-insures many potential liabilities.</p> <p>The rates for 2014-15 represent the District's share of the total operating expenses and expected claims. NYSIR's loss control programs and superior claims management have resulted in sizable premium reductions.</p>	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>Insurance protects the District from extraordinary losses as a result of fire, theft, or other liability. We are participating in the Reciprocal in order to stabilize our premiums, but more importantly to stop erosion of coverage.</p> <p>NYSIR hires or retains the services of consultants to provide technical support in areas such as engineering, safety, actuarial, claims processing, underwriting, legal and general management.</p> <p>School association dues include costs associated with keeping staff and the Board of Education up-to-date with developments in the areas of instruction, curriculum, negotiations, litigation, etc.</p> <p>Judgments and claims represent costs associated with tax certiorari claims.</p> <p>BOCES Administrative and Capital charges represent our share of administrative costs associated with running Putnam Northern Westchester BOCES. In addition, all 18 component school districts share in the cost associated with facilities rental and capital improvements.</p> <p>The required payment of the MTA Tax has been eliminated by NYS.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	1910-420-10 INSURANCE - GENERAL LIABILITY	170,235	176,411	179,418	182,481	3,063
	1920-400-10 SCHOOL ASSOCIATION DUES	26,795	27,440	30,970	28,535	(2,435)
	1930-400-10 JUDGMENT AND CLAIMS	101,964	396,554	50,000	50,000	0
	1989-400-10 UNCLASSIFIED	0	0	100,000	0	(100,000)
	1981-490-10 BOCES SERVICES - ADMINISTRATIVE CHARGE	242,715	607,713	640,687	614,655	(26,032)
	1983-490-10 BOCES SERVICES - CAPITAL CHARGE	55,140	54,576	53,598	4,342	(49,256)
	1980-400-10 PAYMENT OF MTA TAX	122,199	0	0	0	0
TOTAL	719,048	1,262,694	1,054,673	880,013	(174,660)	
UNDISTRIBUTED EXPENSES SUBTOTAL	719,048	1,262,694	1,054,673	880,013	(174,660)	
PREPARED BY MICHAEL JUMPER	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUDGET SUMMARY BY FUNCTION 2014-2015

REF. PAGE & CODE	DESCRIPTION	2011-12 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
1. 2010	CURRICULUM DEVELOPMENT & SUPERVISION	398,447	389,880	433,439	555,708	122,269
2. 2020	SUPERVISION - REGULAR SCHOOL	4,097,262	4,075,964	4,471,163	4,423,802	(47,361)
3. 2060	RESEARCH, PLANNING, & EVALUATION	6,164	0	39,065	0	(39,065)
4. 2070	INSERVICE TRAINING - INSTRUCTION	162,666	97,086	517,620	307,237	(210,383)
5. 2110	TEACHING - KATONAH ELEMENTARY SCHOOL	3,429,252	3,363,753	3,238,089	4,026,665	788,576
6. 2110	TEACHING - LEWISBORO ELEMENTARY SCHOOL	2,991,626	3,019,360	3,586,108	0	(3,586,108)
7. 2110	TEACHING - INCREASE MILLER ELEMENTARY SCHOO	2,660,110	2,858,292	2,934,679	3,998,332	1,063,653
8. 2110	TEACHING - MEADOW POND ELEMENTARY SCHOOL	2,638,425	2,857,473	2,965,153	3,810,285	845,132
9. 2110	TEACHING - JOHN JAY MIDDLE SCHOOL	7,528,558	7,507,318	7,577,626	7,458,136	(119,490)
10. 2110	TEACHING - JOHN JAY HIGH SCHOOL	9,843,556	9,783,767	9,781,434	9,998,171	216,737
11. 2110	OTHER DISTRICTWIDE INSTRUCTIONAL	38,897	7,007	28,341	230,000	201,659
12. 2110	INSTRUCTIONAL EQUIPMENT	9,063	39,143	28,848	84,640	(4,208)
13. 2110	CONTRACTUAL SERVICES AND REPAIRS	33,307	23,485	35,293	38,620	3,327
14. 2110	TRAVEL/CONFERENCE	3,039	4,295	5,879	5,975	96
15. 2110	BOCES - SPECIALIZED SERVICES	238,701	248,145	258,136	276,711	18,575
16. 2110	INSTRUCTIONAL SUPPLIES	357,342	421,979	428,177	537,334	109,157
17. 2110	TEXTBOOKS	180,077	175,009	189,844	160,271	(29,573)

BUDGET

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUDGET SUMMARY BY FUNCTION 2014-2015

REF. PAGE & CODE	DESCRIPTION	2011-12 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
18. 2110	WORKBOOKS	73,800	108,019	194,679	138,018	(56,661)
19. 2250	SPECIAL EDUCATION - INSTRUCTIONAL	11,161,065	11,010,871	10,719,183	11,315,431	596,248
20. 2280	OCCUPATIONAL EDUCATION	352,196	497,887	548,914	467,141	(81,773)
21. 2330	TEACHING - SPECIAL SCHOOLS - DRIVER ED	5,275	4,275	6,388	6,388	0
22. 2610	SCHOOL, LIBRARY, & AUDIO VISUAL - SALARIES	972,451	886,916	910,217	850,010	(60,207)
23. 2610	SCHOOL, LIBRARY, & AUDIO VISUAL - CONTRACT SV!	200,729	194,159	186,511	178,788	(7,723)
24. 2620	EDUCATIONAL TELEVISION	20,354	19,770	26,600	25,915	(685)
25. 2630	COMPUTER ASSISTED INSTRUCTION	1,918,456	1,953,386	2,235,151	2,435,608	200,457
26. 2805	ATTENDANCE - REGULAR SCHOOL	50,431	50,431	50,431	52,917	2,486
27. 2810	GUIDANCE - REGULAR SCHOOL	1,800,722	1,931,421	2,085,870	2,103,296	17,426
28. 2815	HEALTH SERVICES - REGULAR SCHOOL	805,984	750,994	790,755	733,398	(57,357)
29. 2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	548,403	572,527	549,099	523,614	(25,485)
30. 2825	SOCIAL WORK SERVICES - REGULAR SCHOOL	675,309	705,020	755,155	708,282	(46,873)
31. 2850	CO-CURRICULAR ACTIVITIES	299,555	316,705	372,572	387,000	14,428
32. 2855	INTERSCHOLASTIC ACTIVITIES	833,345	811,158	869,697	872,663	2,966
	TOTAL INSTRUCTIONAL	\$54,334,567	\$54,685,495	\$56,820,116	\$56,710,356	(\$169,760)

BUDGET

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CURRICULUM DEVELOPMENT AND SUPERVISION	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>These funds provide for staff coordination on curriculum improvement-related projects. The District plans and administers programs of professional development and in-service education; secures and distributes instructional resources; and works with administrators and teachers to organize and coordinate grade level, departmental, and District curricular and instructional efforts. Employees in this area prepare evaluation reports, coordinate educational research, help develop innovative projects, organize and administer the assessment programs, and support pupil personnel services. Additionally, the budget will include curriculum supplies.</p> <p>Special area consultants will support district wide curriculum revisions as necessary.</p> <p>Changes associated with salary are related to a additional funds for curriculum development and a portion of the salary for the new position of the Assistant to Assistant Superintendent for Instruction.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2010-100-10 STAFF SALARIES -Salary: Assistant Superintendent -Salary: Clerical staff -Hourly: Curriculum Development -Assistant to ASI</p>	196,463	260,686	228,838	362,190	133,352
	TOTAL	196,463	260,686	228,838	362,190	133,352
<p>BENEFITS</p> <p>The Curriculum Development and Supervision segment of the budget provides many benefits including but not limited to the following:</p> <ol style="list-style-type: none"> 1. Supports improvement in the overall quality of teaching and learning through professional development, curriculum development, and evaluation; 2. Provides assistance to teachers and administrators relative to projects deemed important to improve educational opportunities and outcomes for students; 3. Offers assistance to teachers, administrators, and Board of Education members in the presentation of evaluation data; 4. Provides opportunities for committees and task forces to develop and implement school improvement projects and programs; and 5. Promotes articulation and coordination of curriculum and instruction from grade level to grade level, department to department, special area to special area, and from school to school. 	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2010-400-10 CONTRACT SERVICE 2010-430-10 TRAVEL/CONFERENCE 2010-490-10 BOCES SERVICES - CONSULTANTS/WORKSHOPS 2010-500-10 SUPPLIES</p>	51,790	5,000	38,350	24,000	(14,350)
	TOTAL	201,984	129,194	204,601	193,518	(11,083)
	CURRICULUM DEVELOPMENT AND SUPERVISION SUBTOTAL	398,447	389,880	433,439	555,708	122,269
	PREPARED BY ALICE CRONIN	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SUPERVISION - REGULAR SCHOOL	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The building administration reflects instructional leadership including but not limited to vision, support, and student achievement. The building administration provides overall support for students' academic achievement and success. Building administrators, as instructional leaders, assume responsibility for each and every student. Building administrators translate the overall District goals and mission into the District's overarching plan.</p> <p>The building administration focuses upon students, first and foremost, coordinates school activities, supervises and evaluates staff, provides support and professional development for curriculum and instruction, ensures appropriate student safety, discipline, and guidance, maintains records, analyzes student data, involves parents in their children's education, promotes positive school-community relations, allocates building resources to support student needs, ensures Board policies are implemented, coordinates NYS testing, oversees Character Education Program and "Dignity for All Students Act," and collaborates with parent organizations. Civil service employees provide support services to ensure the successful operation of each school.</p> <p>In 2014-2015 a portion of the salaries for Special Education Administrators has been reclassified to Federal Funds. The increase in Principals/Asst. Principals was due to a reclass from TOSAs to Asst. Principals. 2.0 FTE Administration and 2.0 FTE Clerical Support was reduced due to the closing of LES.</p>	<p>EMPLOYEE COMPENSATION</p>					
	2020-100-10 DIRECTORS/ASSISTANT DIRECTORS	544,527	478,953	634,635	513,095	(121,540)
	2020-100-10 PRINCIPALS/ASSISTANT PRINCIPALS	2,144,432	2,147,818	2,227,200	2,387,088	159,888
	2020-160-10 CLERICAL SUPPORT	1,266,450	1,269,235	1,294,081	1,220,598	(73,483)
	TOTAL	3,955,409	3,896,006	4,155,916	4,120,781	(35,135)
<p>BENEFITS</p> <p>The major responsibilities and functions of the building administration include the development, implementation, and evaluation of the total school program; coordination with the overall Administrative Team to integrate school programs into the District wide mission; supervision of faculty and support personnel; student discipline and guidance; allocation of physical resources; public relations; and maintenance of proper records.</p> <p>The administration provides the motivation, initiation, planning, supervision and evaluation for programs operating within the schools. These programs include every area of the instructional program and curriculum including but not limited to the following: counseling, guidance, attendance, daily instruction and discipline, among other areas.</p> <p>The teaching faculty is supervised, provided professional development to improve performance, and evaluated according to the program approved by the Board of Education.</p> <p>Programs focusing upon school-based planning to facilitate school improvement are supported in every school.</p> <p>\$82,800 has been included in Contractual Services for the School Resource Officer. The Town of Lewisboro has agreed to pay 1/2 of the total cost for this officer.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p>					
	2020-200-10 EQUIPMENT	0	0	0	0	0
	2020-400-10 CONTRACTUAL SERVICE	30,399	65,708	178,414	170,542	(7,872)
	2020-430-10 TRAVEL/CONFERENCE	5,023	2,789	5,395	6,695	1,300
	2020-500-10 SUPPLIES - DW	4,497	16,568	29,500	24,000	(5,500)
	2020-500-11 SUPPLIES - JJHS	26,178	27,186	25,850	25,850	0
	2020-500-12 SUPPLIES - JJMS	38,987	32,282	34,948	36,192	1,244
	2020-500-13 SUPPLIES - KES	9,928	8,027	11,737	12,917	1,180
	2020-500-14 SUPPLIES - LES	11,187	13,267	11,992	0	(11,992)
	2020-500-15 SUPPLIES - IMES	8,017	7,658	8,845	14,439	5,594
2020-500-16 SUPPLIES - MPES	7,637	6,473	8,566	12,386	3,820	
	TOTAL	141,853	179,958	315,247	303,021	(12,226)
	SUPERVISION - REGULAR SCHOOL	4,097,262	4,075,964	4,471,163	4,423,802	(47,361)
	PREPARED BY PRINCIPALS	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

RESEARCH, PLANNING, & EVALUATION	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>In accordance with the agreement by and between Katonah Lewisboro Union Free School District and the Katonah Lewisboro Teachers' Association, a Professional Project Fund (PPF) has been established for the purpose of individual research and/or study by a teacher for improvement of the curriculum or professional expertise in the teachers' educational assignment.</p> <p>The memorandum of agreement approved by the Teachers Association and the Board of Education had included a provision suspending the requirement that the Board of Education fund this initiative during the 2011-2012 & 2012 - 2013 school years. In the current agreement the District is no longer obligated to fund this initiative.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2060-153-10 HOURLY: TEACHERS - PPF</p>	0	0	27,565	0	(27,565)
	TOTAL	0	0	27,565	0	(27,565)
<p>BENEFITS</p> <p>The Professional Projects Fund provided funding for instructional initiatives by teachers to expand curriculum in an area of mutual interest and student benefit.</p> <p>In the future, such initiatives may be supported with staff development funds and/or grants.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2060-200-10 EQUIPMENT</p> <p>2060-430-10 TRAVEL/CONFERENCE</p> <p>2060-500-10 SUPPLIES</p>	0	0	0	0	0
		0	0	500	0	(500)
		6,164	0	11,000	0	(11,000)
	TOTAL	6,164	0	11,500	0	(11,500)
	RESEARCH, PLANNING, & EVALUATION SUBTOTAL	6,164	0	39,065	0	(39,065)
	PREPARED BY ALICE CRONIN	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

IN-SERVICE TRAINING - INSTRUCTION/STAFF DEVELOPMENT	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET	
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>This area of the budget is specifically associated with providing staff with instructional strategies and methodologies which have been proven to be the most effective.</p> <p>Over the past several years the District has eliminated the positions of full-time staff developers and curriculum coaches. This year, funds have been allocated in the 2110-156 budget code for Curriculum Leaders. In 2014-2015 the 2070-153 code includes a portion of the salary for the new position of Assistant to the Assistant Superintendent for Instruction. As previously stated, the other portion of this new salary is budgeted in the 2010 code.</p> <p>Professional development will be conducted for K-12 teachers and teaching assistants. Topics will focus on supporting students with special needs, literacy, technology integration, supporting 21st century skills, differentiated instruction, Education for Sustainability, Health and Wellness, World Languages, as well as other local and mandated issues. Funds are included for mentoring new teachers and supporting second and third year teachers.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2070-150-10 ASST TO ASI</p> <p>2070-153-10 HOURLY: TEACHER STAFF DEVELOPMENT</p> <p>2070-154-10 HOURLY: TEACHING ASSISTANT STAFF DEVELOPMENT</p> <p>2070-156-10 STAFF DEVELOPMENT SUPPORT</p>						
	<p>TOTAL</p>	127,641	65,312	84,537	180,951	96,414	
	<p>BENEFITS</p> <p>Our staff development program has helped to ensure that students are provided similar learning opportunities from one classroom to another. Our staff is trained in the most effective instructional strategies designed to promote student learning.</p> <p>Increase in contract services reflects a reallocation of funding for staff development. Travel and conference expense has been reduced to reflect anticipated expenses.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2070-405-10 CONTRACT SERVICE - CONSULTANTS</p> <p>2070-430-10 TRAVEL/CONFERENCE</p> <p>2070-490-10 BOCES SERVICES - CONSULTANTS/WORKSHOPS</p> <p>2070-500-10 SUPPLIES</p>					
		<p>TOTAL</p>	35,025	31,774	433,083	126,286	(306,797)
		<p>IN-SERVICE TRAINING - INSTRUCTION SUBTOTAL</p>	162,666	97,086	517,620	307,237	(210,383)
<p>PREPARED BY ALICE CRONIN</p>		<p>DATE February 18, 2014</p>					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - KATONAH ELEMENTARY SCHOOL GRADES K-5	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET																					
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>In the elementary schools, the success of our students is the number one priority. Teachers provide the expertise, professionalism, dedication, and commitment to support effective teaching and learning.</p> <p>We are allocating elementary classroom teachers at KES as follows: (PLEASE NOTE ACTUAL COUNTS CAN VARY.) Sectioning shown below reflects the redistricting approved by the Board of Education on January 23, 2014.</p> <table border="1"> <tr> <td>Grade Level</td> <td>Projected Enrollment</td> <td>Number of Sections/Teachers</td> </tr> <tr> <td>Grade K</td> <td>54</td> <td>3</td> </tr> <tr> <td>Grade 1</td> <td>56</td> <td>3</td> </tr> <tr> <td>Grade 2</td> <td>67</td> <td>4</td> </tr> <tr> <td>Grade 3</td> <td>67</td> <td>3</td> </tr> <tr> <td>Grade 4</td> <td>70</td> <td>3</td> </tr> <tr> <td>Grade 5</td> <td>75</td> <td>3</td> </tr> </table> <p>NYS has mandated that students in grades K-4, who are in need of support, receive Response To Intervention (RTI) services. Through providing services via the District's approved RTI plan students will receive support within the general education setting based on their specific needs, identified through universal screening and on-going progress monitoring.</p> <p>Art, Music, PE, Library Media Specialists, ESL teachers and other interventionists help provide a well-rounded education to all of our elementary school students.</p> <p>Additional funds have been included to expand RTI services and to expand physical education opportunities to meet NYS mandates.</p>	Grade Level	Projected Enrollment	Number of Sections/Teachers	Grade K	54	3	Grade 1	56	3	Grade 2	67	4	Grade 3	67	3	Grade 4	70	3	Grade 5	75	3	<p>EMPLOYEE COMPENSATION</p> <p>2110-120-13 SALARIES: GR K-5 TEACHER SALARIES: GR K-5 ART TEACHER SALARIES: GR K-5 PHYSICAL EDUCATION TEACHER SALARIES: GR K-5 MUSIC TEACHER SALARIES: GR K-5 REMEDIAL READING/MATH TEACHER SALARIES: GR K-5 REMEDIAL ESL TEACHER</p> <p>2110-111-13 KINDERGARTEN TEACHING ASSISTANTS</p> <p>2110-149-13 SALARIES: SUBSTITUTE TEACHERS 2110-151-13 RTI TEACHING ASSISTANTS 2110-161-13 SALARIES: MONITORS/AIDES</p>	<p>3,238,928</p> <p>65,914</p> <p>65,834</p> <p>0</p> <p>58,576</p>	<p>3,156,746</p> <p>61,717</p> <p>82,173</p> <p>63,117</p>	<p>3,034,956</p> <p>66,497</p> <p>70,000</p> <p>0</p> <p>66,636</p>	<p>3,679,989</p> <p>137,347</p> <p>100,000</p> <p>44,642</p> <p>64,687</p>	<p>645,033</p> <p>70,850</p> <p>30,000</p> <p>44,642</p> <p>(1,949)</p>
Grade Level	Projected Enrollment	Number of Sections/Teachers																									
Grade K	54	3																									
Grade 1	56	3																									
Grade 2	67	4																									
Grade 3	67	3																									
Grade 4	70	3																									
Grade 5	75	3																									
	TOTAL	3,429,252	3,363,753	3,238,089	4,026,665	788,576																					
<p>BENEFITS</p> <p>The benefits of the elementary schools' teaching and learning programs are numerous. Below please find a number of benefits that provide more illustrative examples.</p> <ul style="list-style-type: none"> • Each child will receive instruction and develop appropriate skills and concepts in the communication skills of reading, writing, listening, and speaking; mathematics, social studies, science, health, library media, sustainability and technology. • Each child will develop skills, knowledge, and appreciation in the fields of art, music, and physical education. • Each child will receive attention and support in order to develop and grow socially, emotionally and academically. 	OTHER THAN EMPLOYEE COMPENSATION																										
	TOTAL																										
	TEACHING - KATONAH ELEMENTARY SCHOOL SUBTOTAL	3,429,252	3,363,753	3,238,089	4,026,665	788,576																					
PREPARED BY ELEMENTARY PRINCIPALS	DATE February 18, 2014																										

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - LEWISBORO ELEMENTARY SCHOOL GRADES K - 5	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET	
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>In January, the Board of Education voted to close Lewisboro Elementary School. As such, the budget and all staffing for LES has been reduced and /or reallocated to the other three elementary schools.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2110-120-14 SALARIES: GR K-5 TEACHER SALARIES: GR K-5 ART TEACHER SALARIES: GR K-5 PHYSICAL EDUCATION TEACHER SALARIES: GR K-5 MUSIC TEACHER SALARIES: GR K-5 REMEDIAL READING/MATH TEACHER SALARIES: GR K-5 REMEDIAL ESL TEACHER SALARY: TEACHER ON SPECIAL ASSIGNMENT</p> <p>2110-111-14 KINDERGARTEN TEACHING ASSISTANTS</p> <p>2110-149-14 SALARIES: SUBSTITUTE TEACHERS</p> <p>2110-161-14 SALARIES: MONITORS/AIDES</p>	<p>2,836,252</p> <p>44,561</p> <p>62,113</p> <p>48,700</p>	<p>2,844,289</p> <p>44,561</p> <p>73,546</p> <p>56,964</p>	<p>3,385,563</p> <p>67,899</p> <p>70,000</p> <p>62,646</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p>	<p>(3,385,563)</p> <p>(67,899)</p> <p>(70,000)</p> <p>(62,646)</p>	
	<p>TOTAL</p>	<p>2,991,626</p>	<p>3,019,360</p>	<p>3,586,108</p>	<p>0</p>	<p>(3,586,108)</p>	
	<p>BENEFITS</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p>					
		<p>TOTAL</p>					
		<p>TEACHING - LEWISBORO ELEMENTARY SCHOOL SUBTOTAL</p>	<p>2,991,626</p>	<p>3,019,360</p>	<p>3,586,108</p>	<p>0</p>	<p>(3,586,108)</p>
		<p>PREPARED BY ELEMENTARY PRINCIPALS</p>	<p>DATE February 18, 2014</p>				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - INCREASE MILLER ELEMENTARY SCHOOL GRADES K-5			RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET																					
STATEMENT OF PROGRAM AND GOALS			EMPLOYEE COMPENSATION																										
<p>In the elementary schools, the success of our students is the number one priority. Teachers provide the expertise, professionalism, dedication, and commitment to support effective teaching and learning.</p> <p>We are allocating elementary classroom teachers at IMES as follows: (PLEASE NOTE ACTUAL COUNTS CAN VARY) Sectioning shown below reflects the redistricting approved by the Board of Education on January 23, 2014.</p> <table border="1"> <tr> <td>Grade Level</td> <td>Projected Enrollment</td> <td>Number of Sections/Teachers</td> </tr> <tr> <td>Grade K</td> <td>59</td> <td>3</td> </tr> <tr> <td>Grade 1</td> <td>83</td> <td>4</td> </tr> <tr> <td>Grade 2</td> <td>79</td> <td>4</td> </tr> <tr> <td>Grade 3</td> <td>71</td> <td>3</td> </tr> <tr> <td>Grade 4</td> <td>85</td> <td>4</td> </tr> <tr> <td>Grade 5</td> <td>110</td> <td>5</td> </tr> </table> <p>NYS has mandated that students in grades K-4, who are in need of support, receive Response To Intervention (RTI) services. Through providing services via the District's approved RTI plan students will receive support within the general education setting based on their specific needs, identified through universal screening and on-going progress monitoring .</p> <p>Art, Music, PE, Library Media Specialists, ESL teachers and other interventionists help provide a well-rounded education to all of our elementary school students.</p> <p>Additional funds have been included to expand RTI services and to expand physical education opportunities to meet NYS mandates.</p>			Grade Level	Projected Enrollment	Number of Sections/Teachers	Grade K	59	3	Grade 1	83	4	Grade 2	79	4	Grade 3	71	3	Grade 4	85	4	Grade 5	110	5	<p>2110-120-15 SALARIES: GR K-5 TEACHER SALARIES: GR K-5 ART TEACHER SALARIES: GR K-5 PHYSICAL EDUCATION TEACHER SALARIES: GR K-5 MUSIC TEACHER SALARIES: GR K-5 REMEDIAL READING/MATH TEACHER SALARIES: GR K-5 REMEDIAL ESL TEACHER TEACHER ON SPECIAL ASSIGNMENT</p>	2,493,033	2,642,714	2,729,654	3,651,934	922,280
Grade Level	Projected Enrollment	Number of Sections/Teachers																											
Grade K	59	3																											
Grade 1	83	4																											
Grade 2	79	4																											
Grade 3	71	3																											
Grade 4	85	4																											
Grade 5	110	5																											
			2110-111-15 KINDERGARTEN TEACHING ASSISTANTS	42,198	65,430	66,120	134,520	68,400																					
			2110-149-15 SALARIES: SUBSTITUTE TEACHERS	77,632	91,117	70,000	100,000	30,000																					
			2110-151-13 RTI TEACHING ASSISTANTS	0	0	0	44,642	44,642																					
			2110-161-15 SALARIES: MONITORS/AIDES	47,247	59,031	68,905	67,236	(1,669)																					
			TOTAL	2,660,110	2,858,292	2,934,679	3,998,332	1,063,653																					
BENEFITS			OTHER THAN EMPLOYEE COMPENSATION																										
<p>The benefits of the elementary schools' teaching and learning programs are numerous. Below please find a number of benefits that provide more illustrative examples.</p> <ul style="list-style-type: none"> • Each child will receive instruction and develop appropriate skills and concepts in the communication skills of reading, writing, listening, and speaking; mathematics, social studies, science, health, library media, sustainability and technology. • Each child will develop skills, knowledge, and appreciation in the fields of art, music, and physical education. • Each child will receive attention and support in order to develop and grow socially, emotionally and academically. 																													
			TOTAL																										
			TEACHING - INCREASE MILLER ELEMENTARY SCHOOL SUBTOTAL	2,660,110	2,858,292	2,934,679	3,998,332	1,063,653																					
			PREPARED BY ELEMENTARY PRINCIPALS	DATE February 18, 2014																									

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - MEADOW POND ELEMENTARY SCHOOL GRADES K-5	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET																					
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>In the elementary schools, the success of our students is the number one priority. Teachers provide the expertise, professionalism, dedication, and commitment to support effective teaching and learning.</p> <p>We are allocating elementary classroom teachers at MPES as follows: (PLEASE NOTE ACTUAL COUNTS CAN VARY.) Sectioning shown below reflects the redistricting approved by the Board of Education on January 23, 2014.</p> <table border="1"> <tr> <td>Grade Level</td> <td>Projected Enrollment</td> <td>Number of Sections/Teachers</td> </tr> <tr> <td>Grade K</td> <td>45</td> <td>3</td> </tr> <tr> <td>Grade 1</td> <td>54</td> <td>3</td> </tr> <tr> <td>Grade 2</td> <td>65</td> <td>3</td> </tr> <tr> <td>Grade 3</td> <td>60</td> <td>3</td> </tr> <tr> <td>Grade 4</td> <td>81</td> <td>4</td> </tr> <tr> <td>Grade 5</td> <td>101</td> <td>4</td> </tr> </table> <p>NYS has mandated that students in grades K-4, who are in need of support, receive Response To Intervention (RTI) services. Through providing services via the District's approved RTI plan students will receive support within the general education setting based on their specific needs, identified through universal screening and on-going progress monitoring.</p> <p>Art, Music, PE, Library Media Specialists, ESL teachers and other interventionists help provide a well-rounded education to all of our elementary school students.</p> <p>Additional funds have been included to expand RTI services and to expand physical education opportunities to meet NYS mandates.</p>	Grade Level	Projected Enrollment	Number of Sections/Teachers	Grade K	45	3	Grade 1	54	3	Grade 2	65	3	Grade 3	60	3	Grade 4	81	4	Grade 5	101	4	<p>EMPLOYEE COMPENSATION</p> <p>2110-120-16 SALARIES: GR K-5 TEACHER SALARIES: GR K-5 ART TEACHER SALARIES: GR K-5 PHYSICAL EDUCATION TEACHER SALARIES: GR K-5 MUSIC TEACHER SALARIES: GR K-5 REMEDIAL READING/MATH TEACHER SALARIES: GR K-5 REMEDIAL ESL TEACHER TEACHER ON SPECIAL ASSIGNMENT</p> <p>2110-111-16 KINDERGARTEN TEACHING ASSISTANTS</p> <p>2110-149-16 SALARIES: SUBSTITUTE TEACHERS 2110-151-13 RTI TEACHING ASSISTANTS 2110-163-16 SALARIES: MONITORS/AIDES</p> <p>TOTAL</p>	<p>2,473,449</p> <p>40,902</p> <p>81,513 0 42,561</p> <p>2,638,425</p>	<p>2,651,024</p> <p>45,582</p> <p>100,449 0 60,418</p> <p>2,857,473</p>	<p>2,762,917</p> <p>67,827</p> <p>70,000 0 64,409</p> <p>2,965,153</p>	<p>3,470,940</p> <p>128,570</p> <p>100,000 44,642 66,133</p> <p>3,810,285</p>	<p>708,023</p> <p>60,743</p> <p>30,000 44,642 1,724</p> <p>845,132</p>
Grade Level	Projected Enrollment	Number of Sections/Teachers																									
Grade K	45	3																									
Grade 1	54	3																									
Grade 2	65	3																									
Grade 3	60	3																									
Grade 4	81	4																									
Grade 5	101	4																									
<p>BENEFITS</p> <p>The benefits of the elementary schools' teaching and learning programs are numerous. Below please find a number of benefits that provide more illustrative examples.</p> <ul style="list-style-type: none"> • Each child will receive instruction and develop appropriate skills and concepts in the communication skills of reading, writing, listening, and speaking; mathematics, social studies, science, health, library media, sustainability and technology. • Each child will develop skills, knowledge, and appreciation in the fields of art, music, and physical education. • Each child will receive attention and support in order to develop and grow socially, emotionally and academically. 	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>TOTAL</p> <p>TEACHING - MEADOW POND ELEMENTARY SCHOOL SUBTOTAL</p> <p>PREPARED BY ELEMENTARY PRINCIPALS</p>	<p>2,638,425</p>	<p>2,857,473</p>	<p>2,965,153</p>	<p>3,810,285</p>	<p>845,132</p>																					
<p>DATE February 18, 2014</p>																											

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - JOHN JAY MIDDLE SCHOOL - GRADE 6 - 8	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Middle School staffing costs are presented on this page. Teachers in the areas shown at right teach our students in grades 6 through 8. Staff is shared among all three grade levels as needed. The middle school provides a supportive transitional experience for children at various stages of early adolescence. Students are provided a rigorous academic education with significant emphasis on their social and emotional development.</p> <p>Special education, guidance counselors, psychologists, social workers and additional support positions are listed in other budget codes.</p> <p>This budget includes proposed staff changes as follows: Reduction of 0.2 FTE Guidance Counselor Reduction of 1.3 FTE Grade 8 - Science, Social Studies, ELA (combined total) Reduction of 0.1 FTE Grade 7&8 Health Addition of 1.0 FTE Grade 6 Addition of 1.2 FTE RTI Grade 7&8 Addition of 0.2 FTE Grade 8 Math</p>	<p>EMPLOYEE COMPENSATION</p> <p>2110-125 & 130-12 SALARIES: GR 6-8 TEACHER -Response to Intervention -Art -Tech/Home & Career -English -World Language/ESL -Health Education -Physical Education -Mathematics -Music -Science -Remedial Reading -Social Studies</p> <p>2110-126 & 136-12 TEAM LEADER STIPEND</p> <p>2110-149-12 SALARIES: SUBSTITUTE TEACHERS</p> <p>2110-161-12 SALARIES: MONITORS/AIDES</p> <p>TOTAL</p>	<p>7,110,238</p> <p>30,682</p> <p>101,674</p> <p>285,964</p> <p>7,528,558</p>	<p>7,161,170</p> <p>31,298</p> <p>121,459</p> <p>193,391</p> <p>7,507,318</p>	<p>7,210,772</p> <p>31,439</p> <p>125,000</p> <p>210,415</p> <p>7,577,626</p>	<p>7,092,498</p> <p>29,282</p> <p>125,000</p> <p>211,356</p> <p>7,458,136</p>	<p>(118,274)</p> <p>(2,157)</p> <p>0</p> <p>941</p> <p>(119,490)</p>
<p>BENEFITS</p> <p>The benefits of middle school teaching and learning are numerous. Below please find illustrative examples:</p> <p>The middle school focuses on the unique characteristics and needs of young adolescents and serves two primary purposes: academic excellence and personal/social development. Teaming creates smaller "communities" for learning which help to achieve these goals.</p> <p>Students are provided a challenging academic program that can be differentiated as necessary.</p> <p>The middle school fosters citizenship where students are encouraged to actively participate in their learning and respect each other's opinions and differences.</p> <p>Students are offered a great variety of academic and extracurricular activities throughout the year.</p> <p>Substitute teachers provide continuity of instruction with the goal of minimizing the disruption to the educational process in the event of the absence of staff members.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>TOTAL</p> <p>TEACHING - JOHN JAY MIDDLE SCHOOL SUBTOTAL</p> <p>PREPARED BY RICH LEPRINE</p>	<p></p> <p></p> <p>7,528,558</p>	<p></p> <p></p> <p>7,507,318</p>	<p></p> <p></p> <p>7,577,626</p>	<p></p> <p></p> <p>7,458,136</p>	<p></p> <p></p> <p>(119,490)</p> <p>DATE February 18, 2014</p>

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - JOHN JAY HIGH SCHOOL	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The heart of any high school is its teachers. Here at John Jay High School, we are committed to recruiting and retaining the most proficient, highly qualified and dedicated professionals.</p> <p>This section of the budget includes staffing reductions as follows: 0.2 FTE Business/Tech Ed 0.6 FTE Social Studies</p> <p>In addition, 0.8 FTE Math and 1.0 FTE RTI staffing has been added</p> <p>This change will not result in the elimination of any programs.</p> <p>Special education teachers, guidance counselors, psychologists, social workers, and additional support positions are listed in other budget codes.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2110-130-11 SALARIES: GR 9-12 TEACHER -Art -Business Education/Tech -English -World Language -Health Education -Physical Education -Mathematics -Music -Science -Social Studies -ESL</p> <p>2110-149-SALARIES: SUBSTITUTE TEACHERS</p> <p>2110-161-11 SALARIES: MONITORS/AIDES</p>	<p>9,285,543</p> <p>136,721</p> <p>421,292</p>	<p>9,423,290</p> <p>128,943</p> <p>231,534</p>	<p>9,333,754</p> <p>140,000</p> <p>307,680</p>	<p>9,601,853</p> <p>140,000</p> <p>256,318</p>	<p>268,099</p> <p>0</p> <p>(51,362)</p>
	TOTAL	9,843,556	9,783,767	9,781,434	9,998,171	216,737
<p>BENEFITS</p> <p>The benefits of the high school teachers are varied and numerous. Several of the benefits that follow are listed for illustrative purposes only and provide examples of the many benefits of our high school faculty.</p> <ol style="list-style-type: none"> District students show a very high level of achievement as measured by a variety of assessments and the quality of class work produced. Programs are provided for students with special learning challenges as well as for students who demonstrate the need or desire to accelerate. Students are very involved with teachers in a multitude of activities including but not limited to music, art, theatre, athletics, clubs, government, technology, among other numerous activities. <p>Substitute teachers are hired with the goal of minimizing disruption to the educational process in the event of the absence of staff members.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p>					
	TOTAL					
	TEACHING - JOHN JAY HIGH SCHOOL SUBTOTAL	9,843,556	9,783,767	9,781,434	9,998,171	216,737
	PREPARED BY JOHN GOETZ	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OTHER DISTRICTWIDE INSTRUCTIONAL	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>A new stipend for K-12 instructional leaders is included in these budget codes.</p> <p>Salaries for lunch/recess monitors are included in individual building staffing budgets shown on previous pages.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2110-156-10 STIPEND: GR K-12 INSTRUCTIONAL LEADERS</p> <p>2110-163-10 SALARIES: MONITORS/AIDES</p>	<p>6,869</p> <p>32,028</p>	<p>7,007</p> <p>0</p>	<p>28,341</p> <p>0</p>	<p>230,000</p> <p>0</p>	<p>201,659</p> <p>0</p>
	<p>TOTAL</p>	<p>38,897</p>	<p>7,007</p>	<p>28,341</p>	<p>230,000</p>	<p>201,659</p>
	<p>BENEFITS</p> <p>Instructional leaders provides K-12 curriculum support to teachers.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> 				
<p>TOTAL</p>						
<p>OTHER DISTRICTWIDE INSTRUCTIONAL SUBTOTAL</p>		<p>38,897</p>	<p>7,007</p>	<p>28,341</p>	<p>230,000</p>	<p>201,659</p>
<p>PREPARED BY ALICE CRONIN</p>		<p>DATE February 18, 2014</p>				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

INSTRUCTIONAL EQUIPMENT	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>In accordance with our policy associated with the accounting of fixed assets, the District classifies as equipment all parts, furniture, electronic equipment, computers, musical instruments, machinery, etc. which is valued at \$1,000 or more.</p>	<p>EMPLOYEE COMPENSATION</p>					
	<p>TOTAL</p>					
<p>BENEFITS</p> <p>Modern, up to date equipment is an integral part of the instructional process.</p> <p>It is necessary to order some equipment and furniture on a consistent basis to address depreciation.</p> <p>District wide equipment - music equipment and instruments</p> <p>High school art and music equipment</p> <p>Equipment as necessary for conversion to Full Day Kindergarten</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2110-200-10 EQUIPMENT - DISTRICTWIDE</p> <p>2110-200-11 EQUIPMENT - JJHS</p> <p>2110-200-12 EQUIPMENT - JJMS</p> <p>2110-200 EQUIPMENT - ELEMENTARY</p>	<p>5,008</p> <p>4,055</p> <p>0</p> <p>0</p>	<p>32,312</p> <p>6,831</p>	<p>24,018</p> <p>4,830</p> <p>0</p> <p>0</p>	<p>23,352</p> <p>1,288</p> <p>0</p> <p>60,000</p>	<p>(666)</p> <p>(3,542)</p> <p>0</p> <p>0</p>
	<p>TOTAL</p>	<p>9,063</p>	<p>39,143</p>	<p>28,848</p>	<p>84,640</p>	<p>(4,208)</p>
	<p>INSTRUCTIONAL EQUIPMENT SUBTOTAL</p>	<p>9,063</p>	<p>39,143</p>	<p>28,848</p>	<p>84,640</p>	<p>(4,208)</p>
	<p>PREPARED BY PRINCIPALS</p>	<p>DATE February 18, 2014</p>				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CONTRACTUAL SERVICES AND REPAIRS	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The district wide equipment repair funds are used for the repair of all equipment not under specific service contracts. Funds budgeted under the title of Music – District wide are for repairs to musical instruments.</p> <p>Contractual expenses in JJHS provide for subject area memberships, exhibition space at the Katonah Museum of Art, participation in the Young Authors Conference, testing fees, Project Adventure course inspections, fitness room maintenance, peer leadership training, etc.</p> <p>At JJMS, contractual services include sewing machine repair costs, accompanist fees, microscope repairs, Math Counts fees and musical instrument repairs.</p> <p>Contractual expenses at the elementary schools include piano tuning and repairs to equipment.</p>	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>These contractual services help to provide our students with music and art equipment that works properly. In addition, memberships and conferences provide students and staff with real life opportunities to apply their everyday learning.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	2110-401-10 CONTRACTUAL SERVICES - MUSIC DISTRICTWIDE	8,166	6,227	6,810	7,390	580
	2110-401-11 CONTRACTUAL SERVICES - JJHS	20,819	13,089	21,975	24,773	2,798
	2110-401-12 CONTRACTUAL SERVICES - JJMS	4,202	4,044	5,708	5,657	(51)
	2110-401 CONTRACTUAL SERVICES ELEMENTARY	120	125	800	800	0
TOTAL	33,307	23,485	35,293	38,620	3,327	
CONTRACTUAL SERVICES AND REPAIRS SUBTOTAL	33,307	23,485	35,293	38,620	3,327	
PREPARED BY BUILDING PRINCIPALS	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TRAVEL/CONFERENCE	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>A number of our staff members provide instructional services in a variety of different buildings. Staff members are reimbursed for their travel between buildings on any given day.</p> <p>Fees for reasonable travel expenses incurred during attendance at conferences are reimbursed to staff.</p>	<p>EMPLOYEE COMPENSATION</p>					
	<p>TOTAL</p>					
<p>BENEFITS</p> <p>Deploying staff across several buildings is sometimes necessary due to enrollment numbers and state requirements.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2110-430-10 TRAVEL/CONFERENCE - IN DISTRICT MILEAGE REIMB</p> <p>2110-430-11 TRAVEL/CONFERENCE - JJHS</p>	<p>1,848</p> <p>1,191</p>	<p>3,058</p> <p>1,237</p>	<p>4,579</p> <p>1,300</p>	<p>4,675</p> <p>1,300</p>	<p>96</p> <p>0</p>
	<p>TOTAL</p>	<p>3,039</p>	<p>4,295</p>	<p>5,879</p>	<p>5,975</p>	<p>96</p>
	<p>TRAVEL/CONFERENCE SUBTOTAL</p>	<p>3,039</p>	<p>4,295</p>	<p>5,879</p>	<p>5,975</p>	<p>96</p>
	<p>PREPARED BY BUILDING PRINCIPALS</p>	<p>DATE February 18, 2014</p>				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BOCES - SPECIALIZED SERVICES	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The District requests a variety of BOCES specialized services to support our students in different areas. During the 2014-2015 school year BOCES Specialized Services will provide a variety of support and programs, including but not limited to the following: Environmental Education and Arts in Education.</p>	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>Utilizing the BOCES specialized services provides us with cooperative services reflecting quality personnel and resources of the highest caliber. Opportunities exist for teachers and students to gain services which might not otherwise be available. As a component district of Putnam Northern Westchester BOCES, we are required to contribute to the maintenance portion of the Madden Education Center. Whether or not the district participated in the Outdoor Education services, the district would need to bear this expense. Yet, we recognize the program benefits of participation in the Outdoor Madden Education Center Program that enhances our overall instructional program.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	2110-490-10 BOCES SERVICES - DISTANCE LEARNING - ALTERNATIVE ED	11,785	22,232	12,486	27,936	15,450
	2110-492-10 BOCES SERVICES - ARTS IN ED/ENVIRONMENTAL ED	226,366	225,693	241,250	244,375	3,125
	2110-490 ELEMENTARY	550	220	4,400	4,400	0
	TOTAL	238,701	248,145	258,136	276,711	18,575
BOCES - SPECIALIZED SERVICES	238,701	248,145	258,136	276,711	18,575	
PREPARED BY ALICE CRONIN, MICHAEL JUMPER	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

INSTRUCTIONAL SUPPLIES	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The funds in this section of the budget are used to purchase departmental and general supplies for the High School, Middle School and all four elementary schools.</p>	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>The discretion given to principals through this process allows flexibility in the use of funds. These instructional supplies provide for the needs of our students and our teachers K-12 in all subject areas and departments.</p> <p>The increase in budgeted expenses associated with elementary and middle school instructional supplies are related to the phased in implementation of a new elementary Science and Math programs as well as alignment with the NYS Common Core Learning Standards in ELA and Math.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	2110-500-10 INSTRUCTIONAL SUPPLIES - DISTRICTWIDE	29,475	15,077	15,177	14,688	(489)
	2110-500-11 INSTRUCTIONAL SUPPLIES - JJHS	145,411	141,935	144,124	154,142	10,018
	2110-500-12 INSTRUCTIONAL SUPPLIES - JJMS	84,396	73,770	87,964	103,779	15,815
	2110-500 INSTRUCTIONAL SUPPLIES ELEM	98,060	191,197	180,912	264,725	83,813
TOTAL		357,342	421,979	428,177	537,334	109,157
INSTRUCTIONAL SUPPLIES		357,342	421,979	428,177	537,334	109,157
PREPARED BY BUILDING PRINCIPALS	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEXTBOOKS	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Under the current New York State Textbook Law, each district is required to provide up to an average of approximately \$58 per student for the purposes of purchasing textbooks, workbooks, and other related items. These funds can only be used for the purchase of textbooks.</p> <p>At all District schools, new textbooks are being purchased for a variety of reasons, including the replacement of worn textbooks. In the elementary schools, funds have been allocated for materials for ELA and Math. At JJMS, textbook funds have been budgeted to support classroom libraries and the shift to the Common Core Curriculum in Mathematics. At JJHS, replacement textbooks have been budgeted for academic areas including French, Mathematics, English, Science, and Social Studies. Textbook purchases have been supported in every school in the district.</p>	<p>EMPLOYEE COMPENSATION</p>					
	<p>TOTAL</p>					
<p>BENEFITS</p> <p>Enables the District to provide the textbooks necessary for teachers to offer the programs and courses required by State regulations as well as locally-initiated courses.</p> <p>When appropriate and available electronic resources are utilized to supplement textbooks.</p> <div data-bbox="245 1101 602 1187" style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>The District receives state aid to defray expenses for textbooks and workbooks.</p> </div>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2110-580-10 TEXTBOOKS - DISTRICTWIDE</p> <p>2110-580-11 TEXTBOOKS - JJHS</p> <p>2110-580-12 TEXTBOOKS - JJMS</p> <p>2110-580 TEXTBOOKS ELEMENTARY</p>	<p>25,549</p> <p>77,353</p> <p>30,929</p> <p>46,246</p>	<p>21,236</p> <p>109,215</p> <p>3,841</p> <p>40,717</p>	<p>25,107</p> <p>124,134</p> <p>34,415</p> <p>6,188</p>	<p>22,783</p> <p>109,677</p> <p>22,801</p> <p>5,010</p>	<p>(2,324)</p> <p>(14,457)</p> <p>(11,614)</p> <p>(1,178)</p>
	<p>TOTAL</p>	<p>180,077</p>	<p>175,009</p>	<p>189,844</p>	<p>160,271</p>	<p>(29,573)</p>
	<p>TEXTBOOKS SUBTOTAL</p>	<p>180,077</p>	<p>175,009</p>	<p>189,844</p>	<p>160,271</p>	<p>(29,573)</p>
	<p>PREPARED BY BUILDING PRINCIPALS</p>	<p>DATE February 18, 2014</p>				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

WORKBOOKS	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Student workbooks are a lower cost, consumable resource that supplement teaching and textbook learning in the elementary schools.</p> <p>The increase in budgeted funds for workbooks at JJHS is due to new workbooks in the World Language and Social Studies programs. At JJMS new workbooks in Science.</p> <p>Workbooks are frequently used to help prepare students for NYS assessments and Regents. In addition, our music program utilizes lesson books as a supplement to other material.</p>	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>Consumable materials provide our students with the necessary tools to record individual thinking and learning.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	2110-581-10 WORKBOOKS - DISTRICTWIDE	4,058	2,156	3,928	3,749	(179)
	2110-581-11 WORKBOOKS - JJHS	22,144	27,631	34,460	41,775	7,315
	2110-581-12 WORKBOOKS - JJMS	19,754	22,893	30,052	26,068	(3,984)
	2110-581 WORKBOOKS - ELEMENTARY	27,844	55,339	126,239	66,426	(59,813)
TOTAL	73,800	108,019	194,679	138,018	(56,661)	
WORKBOOKS SUBTOTAL	73,800	108,019	194,679	138,018	(56,661)	
PREPARED BY BUILDING PRINCIPALS	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SPECIAL EDUCATION - INSTRUCTIONAL	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>In order to accommodate the educational needs of the students currently in district programs, those returning from out-of-district placements, and those entering from pre-school special classes and services, as well as to support students to attain the Regents standards, teachers offer both inclusive and special class supports.</p> <p>Additional teaching positions are supported with federal IDEA monies.</p> <p>For the 2014-2014 school year, we are recommending a reduction of 1.0 FTE teachers, 1.0 FTE Teacher Aide and 1.0 FTE Job Coach. We are recommending the addition of 2.0 FTE Teaching Assistants.</p> <p>During 2014-2015 school year, we anticipate a portion of the Physical Therapist salary and the Occupational Therapists salaries will be paid through the use of grant funds.</p> <p>Due to the closing of LES the 2014-2015 budget reflects a reduction of 0.5 FTE Social Worker.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2250-100-10 SALARY: TOSA 71,309 15,360 47,922 29,536 (18,386)</p> <p>2250-150-10 SALARIES: TEACHER 4,675,164 4,516,312 4,595,925 4,717,754 121,829</p> <p>2250-151-10 TEACHING ASSISTANTS 1,469,774 1,417,514 1,223,789 1,460,719 236,930</p> <p>2250-152-10 SALARIES: SPEECH/LANG THERAPISTS 671,271 691,320 722,208 727,218 5,010</p> <p>2250-153-10 HOURLY: SPECIAL ED HOME/HOSPITAL TUTORS 219,708 268,972 345,504 325,000 (20,504)</p> <p>2250-161-10 SALARY: PHYSICAL THERAPIST/OCC. THERAPISTS 86,678 169,235 91,866 118,025 26,159</p> <p>2250-161-10 SALARIES: TEACHER AIDES 427,394 391,793 392,972 368,273 (24,699)</p> <p>TOTAL 7,621,298 7,470,506 7,420,186 7,746,525 326,339</p>					
<p>BENEFITS</p> <p>The K-12 program is in compliance with New York State and Federal mandates. The continuum of services includes Consultant Teacher, Co-Teaching, Resource Room, Special Classes and Related Services. In addition, placements outside the District are available as recommended by the Committee on Special Education. We are reviewing all of these placements as part of the Annual Review process to determine whether we can plan new programs in district to support student needs.</p> <p>Individualized instruction in a small group setting facilitates achievement of competencies required to meet New York State Standards.</p> <p>There are currently 33 students placed in out of district placements.</p> <div data-bbox="235 1256 546 1338" style="border: 1px solid black; padding: 5px; margin-top: 20px;"> <p>The District receives state aid and federal funds to help defray these costs.</p> </div>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2250-200-10 EQUIPMENT - DISTRICTWIDE 0 0 3,000 6,923 3,923</p> <p>2250-400-10 CONTRACT SERVICE 390,542 505,361 613,000 546,000 (67,000)</p> <p>2250-430-10 TRAVEL/CONFERENCE 6,721 8,502 6,800 7,600 800</p> <p>2250-471-10 TUITION - NYS PUBLIC SCHOOL 262,010 349,611 304,000 389,000 85,000</p> <p>2250-472-10 TUITION - ALL OTHER 1,364,233 1,360,792 1,163,500 1,231,500 68,000</p> <p>2250-490-10 BOCES SERVICES - TUITION RELATED SERVICES 1,436,941 1,280,221 1,175,702 1,354,137 178,435</p> <p>2250-503-10 SUPPLIES, REFERENCE MATERIAL 79,320 35,878 32,995 33,746 751</p> <p>TOTAL 3,539,767 3,540,365 3,298,997 3,568,906 269,909</p> <p>SPECIAL EDUCATION - INSTRUCTIONAL SUBTOTAL 11,161,065 11,010,871 10,719,183 11,315,431 596,248</p> <p>PREPARED BY CONNIE HAYES</p>	<p>DATE February 18, 2014</p>				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OCCUPATIONAL EDUCATION	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>This BOCES services program provides occupational skills for students to enhance current job skills and to develop new ones. Qualified students in grades 11 and 12 are able to attend the occupational education programs at BOCES with courses ranging from health services to hospitality to teaching programs and transportation classes.</p>	<p>EMPLOYEE COMPENSATION</p>					
	<p>TOTAL</p>					
<p>BENEFITS</p> <p>This program provides students with options which are varied from the traditional high school curriculum. Hands-on applications coupled with a rigorous academic program provide students with authentic learning experiences. The budget for this area is calculated based upon "attendance data points" which span a 3-year period of time.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2280-490-10 BOCES SERVICES - OCCUPATIONAL EDUCATION</p>	<p align="right">352,196</p>	<p align="right">497,887</p>	<p align="right">548,914</p>	<p align="right">467,141</p>	<p align="right">(81,773)</p>
	<p>TOTAL</p>	<p align="right">352,196</p>	<p align="right">497,887</p>	<p align="right">548,914</p>	<p align="right">467,141</p>	<p align="right">(81,773)</p>
	<p>OCCUPATIONAL EDUCATION - SUBTOTAL</p>	<p align="right">352,196</p>	<p align="right">497,887</p>	<p align="right">548,914</p>	<p align="right">467,141</p>	<p align="right">(81,773)</p>
	<p>PREPARED BY ALICE CRONIN, MICHAEL JUMPER</p>	<p>DATE February 18, 2014</p>				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - SPECIAL SCHOOLS - DRIVER ED	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The District provides for approximately 250 students to receive driver's education instruction throughout the school year (September through June). Contractual money has been budgeted for the classroom instruction position of this driver education program. The road instruction is provided concurrently, but under a separate agreement resulting from the bidding process.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2330-153-11 HOURLY: CLASSROOM INSTRUCTOR - DRIVERS ED</p>	0	0	0	0	0
	TOTAL	0	0	0	0	0
<p>BENEFITS</p> <p>Our students receive direct instruction in the safe, lawful management of a motor vehicle. They practice driving in a supervised setting, learn about the effects of alcohol, fatigue and drugs on the ability to safely operate an automobile. They receive certification that reflects the professional nature of the instruction they receive. Successful completion of this class may result in insurance savings for many of our students and their families. Students reimburse the district for the cost of the program.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2330-401-11 CONTRACT SERVICE - CLASSROOM INSTRUCTOR</p>	5,275	4,275	6,388	6,388	0
	TOTAL	5,275	4,275	6,388	6,388	0
	TEACHING - SPECIAL SCHOOLS - DRIVER ED SUBTOTAL	5,275	4,275	6,388	6,388	0
	PREPARED BY MICHAEL JUMPER	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SCHOOL LIBRARY & AUDIO VISUAL- SALARIES	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Library media centers throughout the district provide resources to enhance and enrich the curriculum and instruction throughout our schools. Providing human resources as well as books, media, materials, and equipment, among other resources, the library media centers in our schools are oftentimes considered the "hubs" of the schools. Library skills are fostered including but not limited to research, independent study, lifelong learning, and the use of multimedia technology</p> <p>Library staffing includes school library media specialists and school library clerks. Overall, the library multimedia services contribute to the educational program in a number of ways including but not limited to the following: support and expand learning and instruction through the use of media resources in all areas of the curriculum; instruct students and assist staff in the use of media for respective needs; create and produce materials including the television facilities to meet the special needs of students and staff; and purchase, maintain, and circulate all audio-visual equipment for use in the classroom and library.</p> <p>As a result of the closing of LES the 2014-2015 budget represents a reduction of 1.0 FTE Librarian.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2610-150-10 SALARIES: SCHOOL LIBRARY MEDIA SPECIALISTS</p> <p>2610-161-10 SALARIES: SCHOOL LIBRARY CLERKS</p>	<p>783,608</p> <p>188,843</p>	<p>731,429</p> <p>155,487</p>	<p>756,640</p> <p>153,577</p>	<p>689,316</p> <p>160,694</p>	<p>(67,324)</p> <p>7,117</p>
	<p>TOTAL</p>	<p>972,451</p>	<p>886,916</p>	<p>910,217</p>	<p>850,010</p>	<p>(60,207)</p>
	<p>BENEFITS</p> <p>The library media centers provide resources to enhance and enrich the curriculum and instructional program. Additionally, library skills such as independent study, research methodology, and exposure to a variety of multimedia and technology equipment support our students.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p>				
<p>TOTAL</p>						
<p>SCHOOL LIBRARY & AUDIO VISUAL- SALARIES SUBTOTAL</p>		<p>972,451</p>	<p>886,916</p>	<p>910,217</p>	<p>850,010</p>	<p>(60,207)</p>
<p>PREPARED BY ALICE CRONIN</p>		<p>DATE February 18, 2014</p>				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SCHOOL LIBRARY & AUDIO VISUAL- CONTRACTUAL SERVICES AND SUPPLIES	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Funds within this code are used to purchase reference material, a variety of library multi-media and audio-visual supplies including replacement bulbs, batteries, extension cords, etc.</p> <p>The library books segment of the budget includes funds necessary to ensure that the libraries of the various schools are current, up to date, and expansive. In some instances, book titles are ordered to replace outdated or worn-out publications. In other cases, new editions are included in school libraries to further diversify and enrich the collection of books available.</p> <p>Increasingly, the school libraries serve the individual teacher in his/her classroom as well as provide an educational setting where students and teachers conduct research, prepare papers, and engage in technical or independent reading.</p> <p>A variety of audio-visual materials and equipment is available in each of the schools including: DVDs, audio books, CDs, digital cameras, scanners, color LaserJet printers, LCD projectors, MP3 players/recorders, Smart Boards, and services such as searchable electronic databases and access to Internet.</p>	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>This code provides us with the ability to keep our libraries well stocked with the latest and most up-to-date audio-visual and multi-media instructional materials for teacher and student use.</p> <p>In addition, materials are available for use in individual classrooms.</p> <p>The various school libraries provide students with opportunities to explore individual interests and augment knowledge gained in classrooms through independent study.</p> <p>The book collections within school libraries enable teachers to plan more effectively for individual students as teachers utilize the growing collections of books.</p> <p>BOCES Services provide the district with involvement in the BOCES Library Media Center designed to support the instructional program through resources and materials. The District also subscribes to a number of reference databases offered through our local BOCES. Additionally, BOCES Services provide the District with audio-visual repairs as needed.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>The District will receive approximately \$27,000 in state aid to help defray expenses for library materials.</p> </div>	OTHER THAN EMPLOYEE COMPENSATION					
	2610-200-12 EQUIPMENT	0	0	0	0	0
	2610-401-10 CONTRACT SERVICE	15,066	9,850	17,210	14,836	(2,374)
	2610-460-10 LIBRARY/AV LOAN PROGRAM	22,272	15,900	20,675	18,212	(2,463)
	2610-461-10 LIBRARY/AV LOAN PROGRAM - HARVEY	2,062	2,280	2,300	2,372	72
	2610-490-10 BOCES SERVICES	45,331	56,403	56,569	56,895	326
	2610-500-10 SUPPLIES	22,785	15,795	15,126	18,444	3,318
	2610-510-10 PERIODICALS/SUBSCRIPTIONS	22,386	28,042	27,144	28,242	1,098
2610-520-10 REFERENCE & LIBRARY	70,827	65,889	47,487	39,787	(7,700)	
TOTAL	200,729	194,159	186,511	178,788	(7,723)	
SCHOOL LIBRARY & AV- CONTRACTUAL SVS AND SUPPLIES SUBTOTAL	200,729	194,159	186,511	178,788	(7,723)	
PREPARED BY BUILDING PRINCIPALS	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

EDUCATIONAL TELEVISION	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Equipment purchases include cameras, microphones, lighting equipment as well as digital editing hardware and software Supplies include items needed for the KLTV studio such as cables, DVDs, lightbulbs and batteries.	EMPLOYEE COMPENSATION 2620-156-11 STIPEND: TV STUDIO MANAGER	17,202	12,244	15,000	15,000	0
	TOTAL	17,202	12,244	15,000	15,000	0
BENEFITS	OTHER THAN EMPLOYEE COMPENSATION 2620-401-11 CONTRACT SERVICE 2620-200 & 500-10 EQUIPMENT & SUPPLIES	0	0	0	0	0
		3,152	7,526	11,600	10,915	(685)
	TOTAL	3,152	7,526	11,600	10,915	(685)
	EDUCATIONAL TELEVISION - SUBTOTAL	20,354	19,770	26,600	25,915	(685)
PREPARED BY JOHN GOETZ	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

COMPUTER ASSISTED INSTRUCTION	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The Long Range Plan for "Computer Assisted Instruction" provides access to computer technology for all students and staff through a local/wide area network that enhance teaching and learning, productivity, collaboration and communication. All classrooms are equipped with computers and Internet access. SMART Board technology, presentation systems and peripherals are also available in many classrooms and all school libraries.</p> <p>The Computer Assisted Instructional Program will provide:</p> <ul style="list-style-type: none"> • Support for the development of 21st century skills, and professional development for teachers and staff in accordance with the National Educational Technology Standards and the Common Core standards • Support and maintenance for all computer systems, including software, hardware, data integrity and network security <p>The Technology staff for 2014-2015 will include a Director of Technology, a Computer Systems Manager, a Data Analyst, two Network Specialists, a Help Desk Analyst, and two Computer Aides.</p> <p>Funds to support AIMS web have been included in the 2630 code.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2630-100-10 STAFF SALARIES -Director of Technology -Computer Systems Manager</p> <p>2630-161-10 TECHNOLOGY SUPPORT -Network Support Specialists -Data Analyst -Computer Aides -Helpdesk Analyst</p>	84,273	240,851	248,195	261,640	13,445
	TOTAL	687,241	661,897	718,636	756,813	38,177
<p>BENEFITS</p> <p>Additional instructional network support is provided by BOCES through the Lower Hudson Regional Information Center. BOCES is responsible for maintaining connectivity for Internet services for the District's internal switching equipment. The 2014-2015 budget will include additional bandwidth and continued expansion of wireless access.</p> <p>Contract Services includes copier maintenance costs previously coded in the BOCES Services IPA account as well as necessary cabling work.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2630-200-10 EQUIPMENT</p> <p>2630-400-10 CONTRACT SERVICES</p> <p>2630-430-10 TRAVEL/CONFERENCE</p> <p>2630-462-10 STATE AIDED COMPUTER SOFTWARE</p> <p>2630-490-10 BOCES SERVICES - INSTRUCTIONAL COMPUTERS</p> <p>2630-491-10 BOCES SERVICES - IPA</p> <p>2630-500-10 SUPPLIES</p>	1,593	16,869	40,000	40,000	0
	TOTAL	1,231,215	1,291,489	1,516,515	1,678,795	162,280
	COMPUTER ASSISTED INSTRUCTION SUBTOTAL	1,918,456	1,953,386	2,235,151	2,435,608	200,457
	PREPARED BY MICHAEL JUMPER	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

ATTENDANCE - REGULAR SCHOOL	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Daily attendance and period-by-period attendance information is collected at all schools. Teachers collect student attendance each period and enter into Infinite Campus. The high school attendance clerk follows up with late notices, absent notes, and class cuts. This information is given to the Assistant Principals for follow-up. This is done to assure adherence to attendance requirements set forth by NYSED. These responsibilities are shared among middle school and elementary school clerical staff.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2805-161-10 STAFF SALARIES -Salaries: Clerical -Hourly: Clerical -Overtime: Clerical</p>	50,431	50,431	50,431	52,917	2,486
	TOTAL	50,431	50,431	50,431	52,917	2,486
<p>BENEFITS</p> <p>The attendance staff maintains an accurate record of attendance at the high school. This allows us to monitor student attendance class by class. This information is crucial in the implementation of a proactive intervention with at-risk students.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p>					
	TOTAL					
	ATTENDANCE - REGULAR SCHOOL SUBTOTAL	50,431	50,431	50,431	52,917	2,486
	PREPARED BY JOHN GOETZ	DATE	February 18, 2014			

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

GUIDANCE - JJHS/JJMS	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Counseling services begin at the middle school and continue through high school. Students receive counseling on both academic and personal issues. School counselors work with students both individually and in groups and attend weekly meetings with academic teachers. Counselors act as a resource on the Child Study/RTI Team and at the Committee on Special Education and act as the case manager for 504 students. High School counselors conduct evening workshops with parents and students on a myriad of issues, including scheduling, college planning, financial aid, college admissions for student athletes and transition planning. Transition programs for students are developed and implemented by counselors for students who are moving into different schools or out to college and career. The counselors participate in various workshops/professional development and attend local, state and national conferences. In summary, counselors support students by coordinating parents, teachers and administrators to best serve the interest of the child or adolescent.</p> <p>Certified salaries provide for school counselors. Non-certified salaries pay for clerical personnel in counseling offices. The guidance office supervises the process of home instruction for students in need of educational services in the home. Also included are funds to provide Academic Intervention Services to students in need.</p> <p>0.2 FTE Counselor has been reduced for 2014-2015 at JJMS.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2810-150-10 GUIDANCE -Salaries: Guidance Counselor JJHS -Salaries: Guidance Counselor JJMS -Salaries: Director of Guidance</p> <p>2810-153-10 HOURLY: TUTORS</p> <p>2810-161-10 CLERICAL</p>	1,307,368	1,484,229	1,547,337	1,558,580	11,243
		39,006	39,161	111,000	107,500	(3,500)
		353,925	298,162	297,343	306,636	9,293
	TOTAL	1,700,299	1,821,552	1,955,680	1,972,716	17,036
<p>BENEFITS</p> <p>Contractual funds pay for the fees in professional organizations, college and career software programs and home tutoring for students during extended absences. BOCES services pay for students and counselors to attend college clinics.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 20px;"> <p>Guidance services for students in grades 7 through 12 are mandated by the State Education Department.</p> </div>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2810-400-10 CONTRACT SERVICE</p> <p>2810-430-11 TRAVEL/CONFERENCE</p> <p>2810-490-10 BOCES SERVICES - COLLEGE CLINIC</p> <p>2810-500-10 SUPPLIES</p>	85,512	101,260	121,275	121,575	300
		54	77	475	475	0
		781	900	810	900	90
		14,076	7,632	7,630	7,630	0
	TOTAL	100,423	109,869	130,190	130,580	390
GUIDANCE - REGULAR SCHOOL SUBTOTAL	1,800,722	1,931,421	2,085,870	2,103,296	17,426	
PREPARED BY MARISA MERLINO	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

HEALTH SERVICES - REGULAR SCHOOL	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The Health Services Department is responsible for the administration of all physical examinations, as well as visual and auditory screening tests. The department provides acute care to those students and staff who are injured or become ill, manage chronic medical conditions, including the administration of medications, maintain state mandated student health and immunization records and participate on Crisis Response teams. Additionally, the nurses at the middle and high schools manage the medical requirements for athletic participation.</p> <p>The budget for Health Services - Other Districts - allows the district to make mandated payments to other districts for providing health services to Katonah Lewisboro resident students attending parochial or private schools outside the district.</p> <p>Due to the closing of LES the 2014-2015 budget represents a reduction of 1.0 FTE Nurse.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2815-160-10 REGISTERED NURSES/LICENSED PRACTICAL NURSES</p>	576,387	525,280	528,831	492,174	(36,657)
	TOTAL	576,387	525,280	528,831	492,174	(36,657)
<p>BENEFITS</p> <p>Physical examinations are given to any students (not electing to get a physical on their own) desiring to participate in athletics and to K, 2nd, 4th, 7th and 10th grade students, as well as all new entrants. Visual and auditory screening tests are administered to all students and first aid emergency treatment is provided as required.</p> <p>In addition to payments made for health services to other districts, contracted services include funds for the district's school physician, calibration or repair of district equipment and resources to comply with mandated screenings.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2815-200-10 EQUIPMENT</p> <p>2815-400-10 CONTRACT SERVICE</p> <p>2815-405-10 SCHOOL PHYSICIAN</p> <p>2815-409-10 HEALTH SERVICES - OTHER DISTRICTS</p> <p>2815-430-10 TRAVEL/CONFERENCE</p> <p>2815-500-10 SUPPLIES</p>	11,937	11,790	12,000	3,000	(9,000)
	TOTAL	229,597	225,714	261,924	241,224	(20,700)
	HEALTH SERVICES - REGULAR SCHOOL SUBTOTAL	805,984	750,994	790,755	733,398	(57,357)
	PREPARED BY ALICE CRONIN AND CHRISTIAN MCCARTHY	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Psychologists conduct mandated testing as part of the eligibility determination for special education classification. They also conduct evaluations every three years as part of a multidisciplinary process to determine a student's continued eligibility for services.</p> <p>Additionally, psychologists identify student learning and socialization difficulties, collaborate with teachers in identifying effective instructional and behavioral interventions, and assist parents in supporting the efforts of their children. They also participate in the development of pre-referral intervention plans for "at-risk" students to address their needs prior to possible referral to CSE. Psychologists act as chairperson for Committee on Special Education meetings.</p> <p>Due to the closing of LES the 2014-2015 budget represents a reduction of 0.5 FTE Psychologist.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2820-150-10 PSYCHOLOGISTS SALARIES</p>	548,403	572,527	549,099	523,614	(25,485)
	TOTAL	548,403	572,527	549,099	523,614	(25,485)
<p>BENEFITS</p> <p>Offers assistance to students with learning and behavioral issues.</p> <p>Provides a resource for teachers in the development of alternate teaching strategies for students not progressing at expected rates.</p> <p>Conducts mandated psychological evaluations.</p> <p>Provides school-related services required by federal and state regulations with respect to students with disabilities.</p> <p>Provides crisis intervention and support to students, staff and parents.</p> <p>To a modest degree, federal grants help to defray a portion of the cost of mandated counseling and psychological services.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2820-430-10 TRAVEL/CONFERENCES</p> <p>2820-490-10 BOCES SHARED PSYCHOLOGIST</p>	0	0	0	0	0
	TOTAL	0	0	0	0	0
	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL SUBTOTAL	548,403	572,527	549,099	523,614	(25,485)
	PREPARED BY CONNIE HAYES	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SOCIAL WORK SERVICES - REGULAR SCHOOL	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The school social worker establishes positive relationships with families as a means of facilitating social and academic continuity for the students. The social worker establishes ties to other agencies in the community in order to be able to call upon their resources when the services are requested by the school or family. The school social worker prepares social histories for children referred to the Committee on Special Education and provides mandated school-based counseling. In addition, Social Workers provide parent training and counseling. Finally, Social Workers provide Functional Behavior Assessments and Behavior Intervention Plans.</p> <p>Due to the closing of LES there is a 0.5 FTE reduction in Social Workers. This reduction is not reflected in this code. It is reflected in the Special Education Social Worker on Special Assignment code.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2825-150-10 SOCIAL WORKER SALARIES</p>	675,309	705,020	755,155	708,282	(46,873)
	TOTAL	675,309	705,020	755,155	708,282	(46,873)
<p>BENEFITS</p> <ul style="list-style-type: none"> • Promotes an understanding of common goals of school, community, and family; • Enlists the assistance of other community agencies on behalf of students' families. • Provides crisis intervention and support to students, staff and parents. • Provides leadership in the development of district policies and practices. • Provides mandated and school-based counseling. 	<p>OTHER THAN EMPLOYEE COMPENSATION</p>					
	TOTAL					
	SOCIAL WORK SERVICES - REGULAR SCHOOL SUBTOTAL	675,309	705,020	755,155	708,282	(46,873)
	PREPARED BY CONNIE HAYES	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CO-CURRICULAR ACTIVITIES	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The schools within the district participate in a variety of co-curricular activities that complement the academic and social programs of the schools. Co-curricular programs include yearbook, newspaper, the Safe Rides program, Science Olympiad, Math Team, Campus Congress, and the fine and performing arts productions.</p> <p>As is the case in many 2014-2015 budget codes, funds budgeted within this function are based upon an analysis of collective bargaining agreements and actual expenses incurred in prior school years.</p> <p>The increased funding included in the high school budget code represents the introduction of a senior internship program.</p>	EMPLOYEE COMPENSATION					
	2850-156-11 STIPENDS: CO-CURRICULAR - JJHS	131,555	154,427	152,572	170,000	17,428
	2850-156-12 STIPENDS: CO-CURRICULAR - JJMS	89,206	90,028	92,000	95,000	3,000
	2850-156-13 STIPENDS: CO-CURRICULAR - KES	11,150	6,859	12,000	14,000	2,000
	2850-156-14 STIPENDS: CO-CURRICULAR - LES	9,194	8,605	12,000	0	(12,000)
	2850-156-15 STIPENDS: CO-CURRICULAR - IMES	8,729	9,543	12,000	14,000	2,000
	2850-156-16 STIPENDS: CO-CURRICULAR - MPES	6,147	7,819	12,000	14,000	2,000
	TOTAL	255,981	277,281	292,572	307,000	14,428
<p>BENEFITS</p> <p>The co-curricular program enhances school spirit and morale. It does this by encouraging students to work harmoniously with others, by promoting constructive use of their leisure time, by developing positive leadership traits and by furthering their vocational interests as well as exploring new opportunities.</p> <p>The co-curricular program at the high school provides many opportunities for our students to pursue their passions, concentrate on a visual or performing art, or engage in the pursuit of altruistic and community minded projects.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	2850-400-10 CONTRACT SERVICES - MUSICALS	9,651	7,545	40,000	40,000	0
	2850-500-10 SUPPLIES - MUSICALS	33,923	31,879	40,000	40,000	0
	TOTAL	43,574	39,424	80,000	80,000	0
	CO-CURRICULAR ACTIVITIES SUBTOTAL	299,555	316,705	372,572	387,000	14,428
PREPARED BY BUILDING PRINCIPALS, MICHAEL JUMPER		DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

INTERSCHOLASTIC ACTIVITIES	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Interscholastic sports for boys and girls are part of our educational program. They supplement the work of the physical education program and the intramural program. Interscholastic activities are intended to provide an outlet for the energies of those students whose physical development and interests prepare them for the more strenuous sports and who benefit physically, socially, emotionally, and mentally by participating in such sports. They provide the outlet needed by many of our students as well as life-learning lessons. The activities promote pride and tradition and impart knowledge of good habits, health, and safety. It offers the athlete an awareness of competition. The program develops a school identity as well as a community identity.</p> <p>In 2014-15 we will be offering 64 interscholastic athletic teams, which will be supported by 79 coaching positions. The coaching positions has been adjusted this year in order to better serve our athletes and increase opportunities for student participation. John Jay programs are highly competitive on both the league and sectional levels. John Jay athletics have a reputation for sportsmanship and numerous programs earn the NYSPHAA scholar athlete team award as well as other Section 1 and New York State awards.</p> <p>Schedule B stipends support coaching salaries, intramurals, announcers, timekeepers, scorekeepers, chaperones, and parking lot attendants.</p> <p>Contract Service includes funds to pay for the athletic trainer service contract.</p>	<p>EMPLOYEE COMPENSATION</p> <p>2855-150-10 SITE COORDINATOR</p> <p>2855-156-10 STIPENDS: COACHING - ATHLETICS</p>	<p>21,286</p> <p>491,690</p>	<p>21,692</p> <p>488,740</p>	<p>21,808</p> <p>511,751</p>	<p>21,808</p> <p>534,089</p>	<p>0</p> <p>22,338</p>
	<p>TOTAL</p>	<p>512,976</p>	<p>510,432</p>	<p>533,559</p>	<p>555,897</p>	<p>22,338</p>
	<p>BENEFITS</p> <p>Athletics is an essential component in the development of the whole child. Although more than 95% of our student athletes will complete their athletic career here at John Jay High School the lessons learned will have a lifetime of benefits. Students participating in interscholastic athletics are more likely to perform better academically, have improved levels of physical fitness, and model desired citizenship.</p> <p>At John Jay we will offer 64 teams for student participation in the upcoming 2014-2015 school year.</p> <p>This interscholastic athletics budget creates opportunities for increased student participation with minimal financial impact.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>2855-200-10 EQUIPMENT</p> <p>2855-400-10 CONTRACT SERVICE</p> <p>2855-402-10 CONTRACT SERVICE - EQUIPMENT REPAIR/REFURBISH</p> <p>2855-405-10 CONTRACT SERVICE - TRAFFIC SERVICE & FACILITY RENTAL</p> <p>2855-430-10 TRAVEL/CONFERENCE</p> <p>2855-490-10 BOCES SERVICES - FEES/OFFICIALS</p> <p>2855-500-10 SUPPLIES</p>	<p>12,626</p> <p>78,345</p> <p>7,248</p> <p>40,006</p> <p>2,704</p> <p>99,576</p> <p>79,864</p>	<p>12,256</p> <p>83,167</p> <p>3,394</p> <p>33,935</p> <p>5,896</p> <p>88,210</p> <p>73,868</p>	<p>12,500</p> <p>80,000</p> <p>9,000</p> <p>39,000</p> <p>3,750</p> <p>111,888</p> <p>80,000</p>	<p>20,000</p> <p>70,000</p> <p>9,000</p> <p>39,000</p> <p>3,750</p> <p>95,016</p> <p>80,000</p>
<p>TOTAL</p>		<p>320,369</p>	<p>300,726</p>	<p>336,138</p>	<p>316,766</p>	<p>(19,372)</p>
<p>INTERSCHOLASTIC ACTIVITIES - SUBTOTAL</p>		<p>833,345</p>	<p>811,158</p>	<p>869,697</p>	<p>872,663</p>	<p>2,966</p>
<p>PREPARED BY CHRISTIAN MCCARTHY</p>		<p>DATE February 18, 2014</p>				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

**BUDGET SUMMARY BY FUNCTION
2014-2015**

REF. PAGE & CODE	DESCRIPTION	2011-12 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
1. 5510	DISTRICT-OPERATED TRANSPORTATION	4,516,308	5,198,270	4,616,088	4,684,632	68,544
2. 5530	GARAGE BUILDING	328,483	318,353	345,574	346,107	533
3. 7140	RECREATION	13,147	16,788	17,500	15,000	(2,500)
	TOTAL TRANSPORTATION & RECREATION	\$4,857,938	\$5,533,411	\$4,979,162	\$5,045,739	\$66,577

BUDGET

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DISTRICT TRANSPORTATION SERVICES	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET	
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>This section of the budget provides all services, contracts and supplies needed to run and maintain the District's fleet of buses and vans.</p> <p>District-owned vehicles transport students to in-district schools and numerous out-of-district locations.</p> <p>The Transportation Supervisor's office includes the supervisor, assistant supervisor, head bus driver and dispatcher. Non-certified salaries include bus drivers, monitors and mechanics. The supervisor is responsible for overseeing the District operation to assure that all of our students receive the safest possible transportation, offer a readily accessible means for transportation problems to be resolved, and NYSED, DMV, DOT regulatory compliance.</p>	<p>EMPLOYEE COMPENSATION</p> <p>5510-160-10 SALARY: TRANSPORTATION SUPERVISOR</p> <p>5510-161-10 TRANSPORTATION OFFICE - CLERICAL</p> <p>5510-162-10 BUS/VAN DRIVERS</p>	<p>109,062</p> <p>205,325</p> <p>3,006,577</p>	<p>98,553</p> <p>206,799</p> <p>2,960,675</p>	<p>104,000</p> <p>209,774</p> <p>3,124,545</p>	<p>107,884</p> <p>217,841</p> <p>3,185,464</p>	<p>3,884</p> <p>8,067</p> <p>60,919</p>	
	TOTAL	3,320,964	3,266,027	3,438,319	3,511,189	72,870	
	<p>BENEFITS</p> <p>The position of Transportation Supervisor provides the District with the services of a professional expert who ensures safe, dependable and cost-effective transportation services. The workload assumed by the Supervisor of Transportation has enabled other District staff to concentrate on their areas of responsibility.</p> <p>By maintaining a district-owned fleet, we guarantee flexible transportation services. Short in-district and out-of-district field trips are also made possible with this fleet.</p> <p>Contract services includes money for repairs, insurance, cleaning of the fleet, as well as bus driver training and bus driver physical examinations.</p> <p>The administration recommends a second proposition be included on the May 20th ballot for the continued planned replacement of our bus fleet. This proposition will include the purchase of five 78-passenger buses and one wheelchair accessible van and one utility vehicle.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>5510-200-10 EQUIPMENT</p> <p>5510-400-10 CONTRACT SERVICES</p> <p>5510-411-10 BUS DRIVER TRAINING/PHYSICALS</p> <p>5510-413-10 WEATHER ADVISORY SERVICES</p> <p>5510-414-10 BUS ROUTING COMPUTER PROGRAMS</p> <p>5510-415-10 BUS TOWING</p> <p>5510-416-10 BUS WASHES</p> <p>5510-420-10 INSURANCE</p> <p>5510-430-10 TRAVEL/CONFERENCE</p> <p>5510-432-10 FIELD TRIPS - MEALS/TOLLS</p> <p>5510-481-10 TELEPHONE SERVICE</p> <p>5510-500-10 SUPPLIES</p> <p>5510-570-10 BUS PARTS & SUPPLIES</p> <p>5510-571-10 DIESEL FUEL/GASOLINE</p> <p>5510-572-10 OIL/LUBRICANTS</p> <p>5510-573-10 TIRES AND CHAINS</p>	<p>215,408</p> <p>33,855</p> <p>10,883</p> <p>5,849</p> <p>8,350</p> <p>7,223</p> <p>949</p> <p>82,303</p> <p>1,780</p> <p>11,236</p> <p>11,850</p> <p>7,236</p> <p>154,457</p> <p>550,611</p> <p>38,142</p> <p>55,212</p>	<p>848,035</p> <p>70,205</p> <p>13,982</p> <p>5,849</p> <p>8,350</p> <p>7,648</p> <p>863</p> <p>78,677</p> <p>(2,113)</p> <p>2,662</p> <p>11,886</p> <p>4,163</p> <p>193,776</p> <p>593,937</p> <p>60,041</p> <p>34,282</p>	<p>2,000</p> <p>86,200</p> <p>14,500</p> <p>6,500</p> <p>8,500</p> <p>7,000</p> <p>2,500</p> <p>78,089</p> <p>2,000</p> <p>4,000</p> <p>3,000</p> <p>5,500</p> <p>170,000</p> <p>713,980</p> <p>35,000</p> <p>39,000</p>	<p>17,000</p> <p>64,500</p> <p>14,500</p> <p>6,500</p> <p>8,500</p> <p>7,000</p> <p>3,500</p> <p>79,443</p> <p>2,000</p> <p>4,000</p> <p>2,000</p> <p>5,500</p> <p>175,000</p> <p>700,000</p> <p>45,000</p> <p>39,000</p>	<p>15,000</p> <p>(21,700)</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>1,000</p> <p>1,354</p> <p>0</p> <p>0</p> <p>(1,000)</p> <p>0</p> <p>5,000</p> <p>(13,980)</p> <p>10,000</p> <p>0</p>
		TOTAL	1,195,344	1,932,243	1,177,769	1,173,443	(4,326)
DISTRICT TRANSPORTATION SERVICES SUBTOTAL		4,516,308	5,198,270	4,616,088	4,684,632	68,544	
PREPARED BY PATRICIA KRISTOFERSON		DATE	February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

GARAGE BUILDING	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The District will budget for vehicles to transport over 4,000 students to 58 locations. The locations include our schools, private schools, parochial schools, and BOCES. With voter approval of Board policy, students are transported if they live more than each of the following distances from their schools:</p> <p>Grades K through 5: .5 mile</p> <p>Grades 6 through 12: 1.0 miles</p> <p>The State also mandates that transportation services be provided equally to all resident private and parochial school students who attend school no more than 15 miles from their residence, and for students with disabilities aged 5 to 21, no more than 50 miles from their residence.</p>	<p>EMPLOYEE COMPENSATION</p> <p>5530-160-10 BUS MECHANICS</p>	316,975	303,437	326,024	327,507	1,483
	TOTAL	316,975	303,437	326,024	327,507	1,483
<p>BENEFITS</p> <p>Funds in these codes are allocated to address expenses associated with operating our bus garage and repairing and maintaining all of our vehicles. As you can see, the majority of our expenses in these budget codes are associated with salaries for our automotive mechanics.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>5530-400-10 BUS PARTS COMPUTER PROG. & EQUIP. REPAIR</p>	2,496	3,783	7,250	7,000	(250)
	5530-482-10 ELECTRIC SERVICE	3,749	3,912	4,800	4,100	(700)
	5530-483-10 HEATING OIL	5,263	7,221	7,500	7,500	0
	5530-500-10 SUPPLIES	0		0	0	0
	TOTAL	11,508	14,916	19,550	18,600	(950)
GARAGE BUILDING SUBTOTAL		328,483	318,353	345,574	346,107	533
PREPARED BY PATRICIA KRISTOFERSON		DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

RECREATION	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>These funds are budgeted to provide for custodial services required to open buildings for use for community-based and school related programs. Examples include athletic events, school plays, student concerts and various recreational programs.</p>	EMPLOYEE COMPENSATION					
	7140-165-11 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - JJHS	250	6,562	500	6,500	6,000
	7140-165-12 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - JJMS	784	894	1,500	1,000	(500)
	7140-165-13 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - KES	2,710	2,370	3,500	2,500	(1,000)
	7140-165-14 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - LES	3,201	2,538	5,000	0	(5,000)
	7140-165-15 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - IMES	4,812	3,706	5,000	4,000	(1,000)
	7140-165-16 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - MPES	1,390	718	2,000	1,000	(1,000)
	TOTAL	13,147	16,788	17,500	15,000	(2,500)
<p>BENEFITS</p> <p>These services help to establish the Katonah Lewisboro Union Free School District as the center of our community by providing access to our facilities and amenities.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	TOTAL					
	RECREATION SUBTOTAL	13,147	16,788	17,500	15,000	(2,500)
	PREPARED BY TOM PSOMAS	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUDGET SUMMARY BY FUNCTION 2014-2015

REF. PAGE & CODE	DESCRIPTION	2011-12 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
1. 9000	EMPLOYEE BENEFITS	28,493,109	27,845,387	34,963,797	31,454,517	(3,509,280)
2. 9711	SERIAL BONDS - SCHOOL CONSTRUCTION	6,202,854	6,009,108	5,989,208	6,009,476	20,268
3. 9730	BAN - OTHER	94,101	78,112	52,372	0	(52,372)
4. 9731	BAN - SCHOOL CONSTRUCTION	0	0	0	0	0
5. 9732	BAN - BUS PURCHASES	288,155	474,735	403,070	575,219	172,149
6. 9760	TANS	3,733	0	0	0	0
7. 9785	INSTALLMENT PURCHASE DEBT	12,361	3,124	0	0	0
8. 9901	TRANSFER TO SPECIAL AID FUND/CAPITAL FUND	320,571	1,749,720	530,000	330,000	(200,000)
	TOTAL UNDISTRIBUTED	\$35,414,884	\$36,160,186	\$41,938,447	\$38,369,212	(\$3,569,235)
	UNDISTRIBUTED - i.e. - Not allocated to a specific program					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

EMPLOYEE BENEFITS	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>This program includes provisions for <u>mandated</u> employer contributions to the NYS Employees' Retirement System (classified staff), and to the NYS Teachers' Retirement System (certified staff). In addition, funding for FICA and Medicare FICA contributions, health benefits as required under collective bargaining agreements and other insurances, such as Workers' Compensation, Unemployment Insurance, and disability insurance are budgeted within this category. The District is self-insured for all health and most dental expenses. Employee contributions vary as follows:</p> <ul style="list-style-type: none"> - Support staff contribute 4% to 8% of premium equivalent depending upon base salary - Teachers contribute 13% of premium equivalent - Administrators contribute 16% premium equivalent <p>Finally, the 9089 budget code includes funding for leave of absence payments for staff on approved leave as well as unused leave payments for retiring staff members (where applicable).</p>	<p>EMPLOYEE COMPENSATION</p>					
	<p>TOTAL</p>					
<p>BENEFITS</p> <p>The employee benefits offered by the District are comparable to those offered by surrounding districts, and they are sufficient to allow us to be competitive in the search for competent staff.</p> <p>Contribution rates for the retirement systems are set by the NYS Office of the Comptroller and are predicated on investment performance and member demographic experience. We are once again experiencing a <u>significant</u> increase in the employer contribution rate (TRS rate increasing from 16.25% of salary to 17.53% of salary).</p> <p>Employer contributions rate for FICA and Medicare FICA for calendar 2014 remain unchanged at 6.2 percent and 1.45 percent respectively. The earnings cap per employee subject to contribution for FICA increased to \$117,000.</p> <p>Health Insurance: In 2013 all three of our labor unions agreed to switch their health insurance plans from a self-funded to a premium based plan (NYSHIP). Based on the predictability of a premium based plan, the 2014-2015 budget for health related expenses was reduced by \$3.4 million.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p>					
	9010-800-10 NYS EMPLOYEES RETIREMENT SYSTEM	1,770,163	2,319,475	2,957,137	2,787,229	(169,908)
	9020-800-10 TEACHERS RETIREMENT SYSTEM	5,042,027	5,279,866	7,364,817	7,659,037	294,220
	9030-800-10 SOCIAL SECURITY	4,054,840	3,989,600	4,260,959	4,218,108	(42,851)
	9040-800-10 WORKER'S COMPENSATION	375,208	377,041	406,119	410,000	3,881
	9050-800-10 UNEMPLOYMENT INSURANCE	173,736	131,205	189,627	203,000	13,373
	9055-800-10 DISABILITY INSURANCE	75,556	74,018	78,675	80,000	1,325
9060-800-10 MEDICAL INSURANCE	14,406,296	12,608,674	16,996,908	13,580,850	(3,416,058)	
9061-800-10 MEDICARE REIMBURSEMENT PAYMENTS	489,374	539,788	544,674	630,579	85,905	
9065-800-10 SELF-INSURED BENEFITS	310,385	300,625	322,770	300,000	(22,770)	
9070-800-10 UNION WELFARE BENEFITS	425,645	349,399	367,231	465,450	98,219	
9089-180-10 RETIRE/TERM LEAVE PAYMENTS	1,369,879	1,875,696	1,474,880	1,120,264	(354,616)	
<p>TOTAL</p>	28,493,109	27,845,387	34,963,797	31,454,517	(3,509,280)	
<p>EMPLOYEE BENEFITS SUBTOTAL</p>	28,493,109	27,845,387	34,963,797	31,454,517	(3,509,280)	
<p>PREPARED BY MICHAEL JUMPER</p>	<p>DATE February 18, 2014</p>					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: SERIAL BOND - SCHOOL CONSTRUCTION	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>In order to build facilities and purchase fixed equipment, the District borrowed money to pay for these large expenditures over time. Presently, we are paying off principal and interest on construction bonds issued to fund district-wide projects. In December of 2004, the District refinanced approximately \$33 million of outstanding debt in order to take advantage of lower interest rates. We continue to realize a savings of approximately \$100,000 per year as a result of refinancing this debt. Additionally, in June of 2012, the District refinanced \$6,295,000 of outstanding debt in order to take advantage of lower interest rates. As a result the District will save an average of \$54,000 per year. As of June 30, 2014, the District's future debt service requirements will be:</p> <p style="margin-left: 40px;">Principal \$24,390,000 Interest \$ 3,640,693</p>	<p>EMPLOYEE COMPENSATION</p>					
	<p>TOTAL</p>					
<p>BENEFITS</p> <p>Borrowing money provides the District with leverage to have the use of assets such as buildings immediately while paying for these items over a period up to thirty years.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p>					
	<p>9711-600-10 SERIAL BONDS - SCHOOL CONSTRUCTION</p>	4,540,000	4,785,000	4,945,000	5,165,000	220,000
	<p>9711-700-10 SERIAL BONDS - SCHOOL CONSTRUCTION</p>	1,524,444	1,224,108	1,044,208	844,476	(199,732)
	<p>1380-401 -10 Refinancing Fees</p>	138,410	0	0	0	0
	<p>TOTAL</p>	6,202,854	6,009,108	5,989,208	6,009,476	20,268
<p>DEBT SERVICE: SERIAL BOND - SCHOOL CONSTRUCTION SUBTOTAL</p>	6,202,854	6,009,108	5,989,208	6,009,476	20,268	
<p>PREPARED BY MICHAEL JUMPER</p>	<p>DATE February 18, 2014</p>					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: BAN - OTHER	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Budget codes are utilized to account for the purchase of operations and maintenance vehicles, and transportation department equipment. 2013-2014 will be our final year of paying down debt associated with the purchase of several vehicles including, but not limited to, a garbage truck, a "box" truck and a pick-up truck.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Borrowing money provides the District with leverage to have the use of assets such as these vehicles immediately while paying for these items over a period up to five years. Principal and Interest relative to these purchases were paid off in 2013-2014.	OTHER THAN EMPLOYEE COMPENSATION					
	9730-600-10 BAN - OTHER (PRINCIPAL)	92,000	77,000	52,000	0	(52,000)
	9730-700-10 BAN - OTHER (INTEREST)	2,101	1,112	372	0	(372)
	TOTAL	94,101	78,112	52,372	0	(52,372)
	DEBT SERVICE: BAN - OTHER SUBTOTAL	94,101	78,112	52,372	0	(52,372)
PREPARED BY MICHAEL JUMPER	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: BAN - SCHOOL CONSTRUCTION	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>School construction codes are utilized to account for principal and interest payments associated with short-term debt issued to complete smaller capital improvements. All short-term borrowing obligations for small capital improvements were satisfied as of June 30, 2011.</p>	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>Borrowing money provides the District with leverage to repair our buildings immediately while paying for these items over a period up to five years.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	9731-600-10 BAN - SCHOOL CONSTRUCTION (PRINCIPAL)	0	0	0	0	0
	9731-700-10 BAN - SCHOOL CONSTRUCTION (INTEREST)	0	0	0	0	0
	TOTAL	0	0	0	0	0
	DEBT SERVICE: BAN - SCHOOL CONSTRUCTION SUBTOTAL	0	0	0	0	0
	PREPARED BY MICHAEL JUMPER	DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: BANS - BUS PURCHASES	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Bus purchase codes are utilized to account for the purchase of buses and vans for our transportation department. The District has outstanding BANS associated with bus purchases dating back to 2011.</p>	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>Borrowing money provides the District with leverage to replace aging buses based upon need. The overall geographic size of our district contributes to the need to replace buses regularly.</p> <p>The District issued a five-year Bond Anticipation Note (BAN) for bus and wheelchair accessible van purchases in 2011-12 for \$1,225,000 and in 2013-14 for \$1,597,000. The first principal and interest payment on the 2013-14 borrowing is due in the 2014-15 school year.</p> <p>The combined principal payment in 2014-15 for the two outstanding BANS will be \$564,400.</p> <p>The combined interest payment in 2014-15 for the two outstanding BANS will be \$10,819.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	9732-600-10 BAN - BUS PURCHASES (PRINCIPAL)	282,000	461,000	395,000	564,400	169,400
	9732-700-10 BAN - BUS PURCHASES (INTEREST)	6,155	13,735	8,070	10,819	2,749
	TOTAL	288,155	474,735	403,070	575,219	172,149
	DEBT SERVICE: BANS - BUS PURCHASES SUBTOTAL	288,155	474,735	403,070	575,219	172,149
PREPARED BY MICHAEL JUMPER	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: TANS	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Tax Anticipation Notes (TAN) are short-term obligations issued at the beginning of a fiscal year in anticipation of the receipt of real property tax revenues. They are used to fund district expenses for the first three months of the year and are repaid as soon as tax revenues are received.	OTHER THAN EMPLOYEE COMPENSATION					
	9760-700-10 TAX ANTICIPATION NOTE	3,733	0	0	0	0
	TOTAL	3,733	0	0	0	0
	DEBT SERVICE: TANS SUBTOTAL	3,733	0	0	0	0
PREPARED BY MICHAEL JUMPER		DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: INSTALLMENT PURCHASE DEBT	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS 	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Installment purchase obligations traditionally finance the purchase of copiers and printing and mailing equipment over a three- to five-year period. Our copiers are now being obtained through a cooperative agreement with Southern Westchester BOCES. As a result of securing copy machines through BOCES, expenses associated with copy machines shown in the 2630 section of this budget have increased. Expenses associated with both principal and interest in this budget code have been eliminated.	OTHER THAN EMPLOYEE COMPENSATION					
	9785-600-10 INSTALLMENT PURCHASE DEBT (PRINCIPAL)	12,132	3,055	0	0	0
	9785-700-10 INSTALLMENT PURCHASE DEBT (INTEREST)	229	69	0	0	0
	TOTAL	12,361	3,124	0	0	0
	DEBT SERVICE: INSTALLMENT PURCHASE DEBT SUBTOTAL	12,361	3,124	0	0	0
PREPARED BY MICHAEL JUMPER		DATE February 18, 2014				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: TRANSFER TO SPECIAL AID FUND	RESOURCES REQUIRED	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>New York State requires districts to fund 20% of the costs of special education services provided to students during the months of July and August. We anticipate the total cost for our summer school special education program to be approximately \$650,000. We have included 20% of this estimated expense in the inter-fund transfer to special aid, and these costs must be accounted for out of the special aid fund.</p> <p>A \$200,00 transfer to capital has been included to pay for the following:</p> <ul style="list-style-type: none"> - District wide - energy reduction/ alternative energy projects - District wide Electrical, Plumbing, asbestos abatement, HVAC, General construction upgrades or renovations - Renovations to classrooms, bathrooms, etc. - District wide renovations or improvements to domestic water supply systems including but not limited to piping, well pump replacement and/or storage tank renovation or replacement - Door replacement/renovations as identified in 5-year Capital Improvement Plan - Masonry maintenance/repair - Roofing repairs - Other renovations or repairs as outlined in the 5-year capital improvement plan. 	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>Funds associated with the Special Aid Fund enable the district to provide continuous mandated services to our students during the summer months.</p> <p>Funds associated with the transfer to capital allow the district to maintain critical infrastructure and recognize state aid on these expenses as allowed.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>9950-900-10-8621 TRANSFER TO CAPITAL</p> <p>9901-950-10 TRANSFER TO SPECIAL AID FUND</p>	200,000	1,637,761	400,000	200,000	(200,000)
		120,571	111,959	130,000	130,000	0
	TOTAL	320,571	1,749,720	530,000	330,000	(200,000)
	DEBT SERVICE: TRANSFER TO SPECIAL AID FUND SUBTOTAL	320,571	1,749,720	530,000	330,000	(200,000)
PREPARED BY MICHAEL JUMPER	DATE February 18, 2014					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUDGET SUMMARY BY APPROPRIATIONS 2014-2015

DESCRIPTION	2011-12 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	CHANGE IN BUDGET
GENERAL SUPPORT	10,498,382	12,249,473	11,141,818	10,998,153	(143,665)
INSTRUCTIONAL	54,334,567	54,685,495	56,820,116	56,710,356	(109,760)
TRANSPORTATION	4,857,938	5,533,411	4,979,162	5,045,739	66,577
UNDISTRIBUTED	35,414,884	36,160,186	41,938,447	38,369,212	(3,569,235)
TOTAL APPROPRIATIONS	\$105,105,771	\$108,628,565	\$114,879,543	\$111,123,460	(\$3,756,083)

UNDISTRIBUTED - i.e. - Not allocated to a specific program



Revenue

2014-2015 Revenue Budget

	2013-14 Revenue	2014-15 Proposed Revenue	Increase or (Decrease) in Budgeted Revenues
Property Tax (including STAR)	102,781,072	98,920,738	(3,860,334)
Health Services	200,000	180,000	(20,000)
Insurance Refunds	95,500	15,000	(80,500)
Medicare Part D Reimbursement	250,000	-	(250,000)
Interest & Earnings	150,000	150,000	-
Rentals	12,000	38,800	26,800
Admissions & Fees	30,000	25,000	(5,000)
State Aid	6,875,866	7,225,922	350,056
Refunds from BOCES	135,000	150,000	15,000
County Sales Tax	830,000	908,000	78,000
Miscellaneous	62,500	60,000	(2,500)
Committed Reserves	753,593	750,000	(3,593)
Appropriated and Undesignated Fund Balance	2,704,012	2,700,000	(4,012)
Total	114,879,543	111,123,460	(3,756,083)

Resulting Tax Levy Decrease (Proposed) -3.76%

2014-15 Revenue Budget

Fiscal Year	School Budget	State Aid Received	Percent of Total Budget
2002-03	72,502,000	6,297,110	8.69%
2003-04	78,059,000	5,799,553	7.43%
2004-05	85,044,000	6,029,420	7.09%
2005-06	92,953,000	6,827,113	7.34%
2006-07	99,654,000	7,119,239	7.14%
2007-08	103,613,000	7,440,799	7.18%
2008-09	107,642,000	7,449,000	6.92%
2009-10	107,811,326	7,592,625	7.04%
2010-11	109,281,408	6,102,951	5.58%
2011-12	111,020,044	6,540,900	5.89%
2012-13	112,996,167	6,631,197	5.87%
2013-14 Estimated	114,879,543	6,875,866	5.99%
2014-15 Projected	111,123,460	7,225,922	6.50%

Analysis of State Aid Received



Tax Rate

*****ASSESSED VALUES ARE NOT FINALIZED UNTIL LATE SPRING - THESE TAX RATE ESTIMATES WILL CHANGE AS ASSESSED VALUES CHANGE*****

KATONAH-LEWISBORO SCHOOL DISTRICT

TAX LEVY HISTORY & ANALYSIS

*****2014-2015 Tax Forecast*****

TOWN	ASSESSED Year	ASSESSED VALUE	COUNTY E.Q. RATE	FULL VALUE	PERCENT SHARE	TAX SHARE	RATE PER 1,000	DOLLAR CHANGE	PERCENT CHANGE
BEDFORD 14-15	2013	174,352,454	11.43	1,525,393,298	34.05510%	33,687,555	193.2153	(\$25.00)	-11.46%
BEDFORD 13-14	2012	173,560,589	9.76	1,778,284,723	36.84955%	37,874,361	218.2198	\$13.67	6.68%
BEDFORD 12-13	2011	174,326,772	9.93	1,755,556,616	35.09149%	35,658,270	204.5502	\$12.53	6.53%
BEDFORD 11-12	2010	175,295,090	10.30	1,701,894,078	33.73284%	33,659,718	192.0191	\$3.88	2.06%
BEDFORD 10-11	2009	175,401,042	8.80	1,993,193,659	34.05751%	33,000,073	188.1407	\$13.05	7.45%
BEDFORD 09-10	2008	175,738,727	8.88	1,979,039,718	32.26961%	30,769,783	175.0882	(\$2.60)	-1.47%
BEDFORD 08-09	2007	175,292,260	8.58	2,043,033,333	32.87788%	31,148,165	177.6928	\$8.94	5.30%
LEWISBORO 14-15	2013	304,013,625	10.84	2,804,553,736	62.61294%	61,937,180	203.7346	\$3.18	1.59%
LEWISBORO 13-14	2012	306,253,912	10.62	2,883,746,817	59.75689%	61,418,775	200.5515	\$0.43	0.22%
LEWISBORO 12-13	2011	313,015,680	10.15	3,083,898,325	61.64346%	62,639,097	200.1178	\$3.32	1.69%
LEWISBORO 11-12	2010	318,816,960	10.05	3,172,308,060	62.87756%	62,741,269	196.7968	\$10.77	5.79%
LEWISBORO 10-11	2009	326,530,521	8.90	3,668,882,258	62.68984%	60,743,412	186.0268	\$2.25	1.22%
LEWISBORO 09-10	2008	334,294,727	8.46	3,951,474,314	64.43152%	61,436,873	183.7806	\$3.57	1.98%
LEWISBORO 08-09	2007	335,822,098	8.46	3,969,528,345	63.88034%	60,519,595	180.2133	\$0.90	0.50%
NORTH SALEM 14-15	2013	5,192,124	11.13	46,649,811	1.04148%	1,030,238	198.4232	(\$11.83)	-5.62%
NORTH SALEM 13-14	2012	5,286,270	10.13	52,184,304	1.08136%	1,111,435	210.2493	\$12.09	6.10%
NORTH SALEM 12-13	2011	5,248,861	10.25	51,208,400	1.02360%	1,040,128	198.1625	(\$2.63)	-1.31%
NORTH SALEM 11-12	2010	5,272,643	9.85	53,529,371	1.06099%	1,058,693	200.7898	\$14.34	7.69%
NORTH SALEM 10-11	2009	5,317,958	8.88	59,886,914	1.02328%	991,511	186.4457	(\$5.27)	-2.75%
NORTH SALEM 09-10	2008	5,385,969	8.11	66,411,455	1.08288%	1,032,559	191.7119	\$3.72	1.98%
NORTH SALEM 08-09	2007	5,300,010	8.11	65,351,541	1.05168%	996,352	187.9906	\$13.60	7.80%
POUND RIDGE 14-15	2013	18,774,930	18.30	102,595,246	2.29049%	2,265,765	120.6804	(\$6.09)	-4.81%
POUND RIDGE 13-14	2012	18,745,770	16.80	111,581,964	2.31220%	2,376,501	126.7753	\$6.23	5.17%
POUND RIDGE 12-13	2011	18,894,815	16.85	112,135,401	2.24145%	2,277,656	120.5440	(\$2.53)	-2.05%
POUND RIDGE 11-12	2010	18,879,548	16.07	117,483,186	2.32861%	2,323,559	123.0728	\$9.36	8.23%
POUND RIDGE 10-11	2009	18,996,781	14.56	130,472,397	2.22937%	2,160,151	113.7114	\$0.64	0.56%
POUND RIDGE 09-10	2008	18,686,543	13.75	135,902,131	2.21598%	2,112,986	113.0752	\$1.71	1.53%
POUND RIDGE 08-09	2007	18,631,172	13.69	136,093,294	2.19011%	2,074,888	111.3665	\$2.34	2.15%
TOTALS 14-15	2013	502,333,133		4,479,192,092	100.00%	98,920,738			
TOTALS 13-14	2012	503,846,541		4,825,797,809	100.00%	102,781,072	(3,860,334)		
TOTALS 12-13	2011	511,486,128		5,002,798,742	100.00%	101,615,151	-3.76%		
TOTALS 11-12	2010	518,264,241		5,045,214,694	100.00%	99,783,239			
TOTALS 10-11	2009	526,246,302		5,852,435,229	100.00%	96,895,147			
TOTALS 09-10	2008	534,105,966		6,132,827,619	100.00%	95,352,201			
TOTALS 08-09	2007	535,045,540		6,214,006,513	100.00%	94,739,000			

TOTAL EXPENDITURES : 111,123,460 -3.27% DECREASE FROM 13-14

STATE REVENUE: 7,225,922 6.50% OF EXPENDITURES

LOCAL REVENUE: 1,526,800 1.37% OF EXPENDITURES

TOTAL STATE/LOCAL REV: 8,752,722 7.88% OF EXPENDITURES

FROM FUND BALANCE & RESERVES : 3,450,000 3.10% OF EXPENDITURES

TOTAL TAX LEVY : 98,920,738 89.02% OF EXPENDITURES

*****ASSESSED VALUES ARE NOT FINALIZED UNTIL LATE SPRING - THESE TAX RATE ESTIMATES WILL CHANGE AS ASSESSED VALUES CHANGE*****

Tax Rate Information