

Kaleidoscope



Proposed Budget *Highlights*

Academic Enhancements

The proposed budget includes a number of highlights to further enrich the educational program. Fifteen additional courses will be introduced or reintroduced at the high school, four new clubs will be offered at the middle school, support for technology initiatives will be extended in the elementary schools, and curricula will be revised in a number of subjects, K-12.

Preservation of Favorable Class Sizes

Under the proposed budget, desirable class sizes will be maintained at all levels. Staff additions at the middle school will meet enrollment needs in order to keep the student-to-teacher ratio favorable.

Second Year of Spending and Tax Levy DECREASE

The proposed budget results in a spending decrease of more than \$2.4 million from the current budget, and a tax levy that is \$4 million BELOW the calculated tax levy cap. This is the second year that the district has achieved a decrease while sustaining and expanding program opportunities.

Budget:
\$108,731,720

Budget-to-budget change:
\$2.4 million DECREASE

Tax levy:
\$96,234,695

Tax Levy Change:
\$2.7 million DECREASE

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Budget Vote and School Board Election

Tuesday, May 19, 6 a.m.-9 p.m. at IMES, KES and MPES

A MESSAGE FROM *Your BOE President*

Dear Residents,

The Katonah-Lewisboro Board of Education is pleased to present the proposed 2015-16 budget, which, in comparison to the current budget, decreases spending and the tax levy. As in 2014-15, the proposed budget results in a tax levy that is lower than the New York State limit and lower than the previous year's levy.

While reducing the district's spending, the proposed budget will fund new high school courses in the arts, history, literature, marketing and psychology, as well as enhanced programming at the middle school. It continues to fund full-day kindergarten, a senior year internship program, and many other initiatives introduced in recent years. The proposed budget also allows the school system to maintain desirable class sizes at all levels.

Separate from the budget approval process, we are asking the community to authorize the use of district funds to replace buses, replace a roof at Meadow Pond

Elementary School, and establish a new capital reserve that will enable the district to effectively plan for facility renovation or replacement. These items will each appear as separate propositions on the ballot and, to be clear, will not increase or decrease the tax levy. Voter authorization is required, however, in order to move forward with these initiatives.

The proposed budget reflects the careful consideration of the needs of our taxpayers and our students. We appreciate the involvement of the community members who have been part of our planning process and encourage all voters to cast their ballots on May 19.

Sincerely,
Marjorie Schiff
Board of Education President

Curricula Sees Enhancements, Additions

The district strives to provide students of all ages with the best educational experiences possible and is constantly updating curricula and exploring opportunities to expand options.

Course offerings at each grade level have been enhanced this school year, and under the proposed budget, new and reintroduced classes would afford students even more opportunities to expand their learning.

Administrators and teachers continue to work collaboratively to update curricula related to the Common Core Learning Standards. This year, professional development in the areas of social studies, ELA, and elementary and secondary math has taken place, including the creation of three new high school math courses. World language courses, grades six

through 12, have also seen revisions and the development of common assessments.

The first year of full-day kindergarten has been a great success so far, with the district's youngest students demonstrating skills that the program focuses on fostering, such as literacy, socialization and academic achievement. The districtwide Kindergarten Committee continues to meet regularly to analyze student work and review student benchmarks and progress, as well as to think ahead to next year through discussions with the first-grade team.

Students are embracing technology and the national interest in coding and designing apps through John Jay High School's reintroduced AP Computer



Science course, and are receiving more computer programming time as early as sixth grade. Students are also enjoying new opportunities in the realms of the performing arts and home and careers, while development continues in the areas of Response to Intervention and special education.

Points of Pride:

Highlights from the 2014-15 School Year

- Six high school students were named National Merit semifinalists based on their impressive Preliminary SAT scores.
- The middle school's Geography Bee winner qualified to compete at the New York State level of the National Geographic Bee.
- High school science research students won nine Best in Category awards and eight special awards in the Westchester Science and Engineering Fair.
- SEPTA sponsored Differences Day at the elementary schools, giving students the chance to better understand those with special needs.
- Middle school students competed in the 2015 Westchester Con Edison MoMathlon and qualified to compete in the Tournament of Champions.
- Students in the three elementary schools established new friendships during Mix it Up Day, when they sat with new peers during lunch to promote inclusion.
- A high school student set two school bowling records with the highest single bowling score and a game-high series record.
- The high school's jazz group received first- and fifth-place honors at the Berklee High School Jazz Festival, where two musicians were recognized with Superior Musician and Outstanding Musicianship awards.
- The middle school's Science Olympiad team placed sixth out of 25 teams at a regional competition. Team members received top honors in several categories.
- John Jay High School's volleyball team won its first Section I championship since 1986 and made it to the New York State Final Four.
- Elementary school students worked with the Katonah Museum of Art through its Thinking Through Art program to create their own pieces of writing and art.
- Two high school students earned recognition for their photographs in the Lewisboro Land Trust Nature Photography Exhibition at Katonah Village Library.
- A high school student received a silver medal in the Scholastic Art and Writing Awards.
- All three elementary schools participated in PARP, which involved special reading events and designated at-home reading times to promote literacy.
- This year's new full-day kindergarten program is allowing students to delve more deeply into learning through math and literacy centers, purposeful play and further advancements in the curriculum.



Literary Skills Improve Through **Science**

Elementary students are engaging in exciting interdisciplinary practices as they put their scientist hats on this year. The Science and Technology Concepts curriculum, which is in its third year of implementation, involves developing students' reading and writing skills in the realm of science.

Using an inquiry-based approach, these well-developed units include opportunities to embed informational text as per the Reading and Writing Common Core Learning Standards. For example, in second grade this year, students learned how to write like scientists and produced lab reports. They engaged in the writing process and recorded their observations, procedures and conclusions.

Students have also participated in close readings of scientific topics. Rereading to conduct an investigation, learning new vocabulary terms and finding evidence to support a conclusion further strengthens students' literacy skills while broadening their understanding of the world around them.

2015-16 EXPENDITURE CHART

ITEM	BUDGET 2014-15	PROPOSED BUDGET 2015-16	DOLLAR DIFFERENCE	% DIFFERENCE	% OF TOTAL BUDGET
Board of Education	\$99,960	\$66,505	(\$33,455)	-33.47%	0.06%
District Clerk & Voting	\$61,568	\$98,983	\$37,415	60.77%	0.09%
Central Administration	\$416,264	\$434,103	\$17,839	4.29%	0.40%
Finance	\$1,024,477	\$1,010,490	(\$13,987)	-1.37%	0.93%
Personnel Services	\$442,626	\$458,923	\$16,297	3.68%	0.42%
Legal Services					
Attorney Fees for General Counsel, Labor Counsel and CSE Litigation	\$553,471	\$648,963	\$95,492	17.25%	0.60%
Public Information	\$47,852	\$84,407	\$36,555	76.39%	0.08%
Operations and Maintenance					
Buildings and Grounds	\$6,724,167	\$6,568,712	(\$155,455)	-2.31%	6.04%
Printing, Mailing, Data Processing, Records Management, Warehouse	\$710,255	\$834,262	\$124,007	17.46%	0.77%
Insurance	\$182,481	\$152,895	(\$29,586)	-16.21%	0.14%
Tax Certioraris/Judgments and Claims	\$50,000	\$50,000	\$0	0.00%	0.05%
Special Items					
BOCES Administration/Capital MTA Tax	\$647,532	\$640,820	(\$6,712)	-1.04%	0.59%
SUBTOTAL	\$10,960,653	\$11,049,063	\$88,410	0.81%	10.16%
Curriculum Development	\$527,708	\$654,362	\$126,654	24.00%	0.60%
Building & Department Supervision	\$4,423,802	\$4,357,815	(\$65,987)	-1.49%	4.01%
Research Planning & Staff Development	\$355,237	\$233,014	(\$122,223)	-34.41%	0.21%
Teaching - Regular School	\$31,196,890	\$30,482,418	(\$714,472)	-2.29%	28.03%
Special Education Program	\$11,283,840	\$11,688,430	\$404,590	3.59%	10.75%
Adult Ed/Drivers Ed	\$6,388	\$5,000	(\$1,388)	-21.73%	0.00%
School Library/Audio-Visual/Ed. Television	\$1,054,713	\$988,792	(\$65,921)	-6.25%	0.91%
Instructional Computer Software/Hardware	\$2,392,980	\$2,359,376	(\$33,604)	-1.40%	2.17%
Co-curricular Activities	\$379,000	\$409,040	\$30,040	7.93%	0.38%
Interscholastic Sports	\$872,663	\$937,549	\$64,886	7.44%	0.86%
Other Pupil Services	\$4,089,007	\$4,289,834	\$200,827	4.91%	3.95%
SUBTOTAL	\$56,582,228	\$56,405,630	(\$176,598)	-0.31%	51.88%
Pupil Transportation/Recreation	\$5,045,739	\$4,841,264	(\$204,475)	-4.05%	4.45%
SUBTOTAL	\$5,045,739	\$4,841,264	(\$204,475)	-4.05%	4.45%
Employee Benefits	\$31,259,517	\$29,857,444	(\$1,402,073)	-4.49%	27.46%
Debt Service	\$6,584,695	\$6,043,319	(\$541,376)	-8.22%	5.56%
Interfund Transfer	\$730,000	\$535,000	(\$195,000)	-26.71%	0.49%
SUBTOTAL	\$38,574,212	\$36,435,763	(\$2,138,449)	-5.54%	33.51%
GRAND TOTAL	\$111,162,832	\$108,731,720	(\$2,431,112)	-2.19%	100.00%



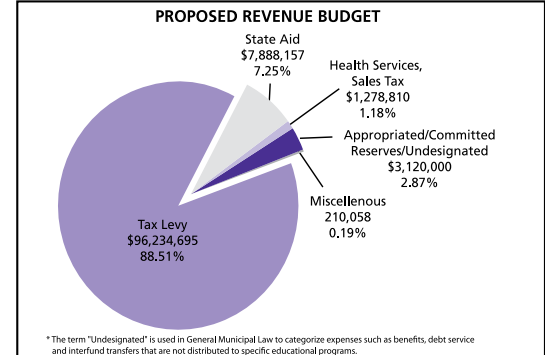
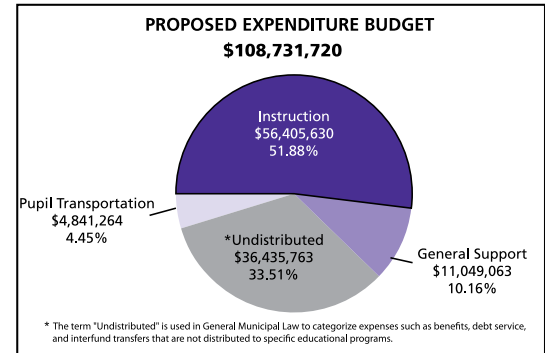
2015-16 REVENUES

	BUDGET 2014-15	PROPOSED BUDGET 2015-16	DOLLAR DIFFERENCE	% DIFFERENCE	% OF TOTAL BUDGET
State Aid	\$7,225,922	\$7,888,157	\$662,235		
SUBTOTAL	\$7,225,922	\$7,888,157	\$662,235	9.16%	7.25%
Health Services/Sales Tax/BOCES					
Refunds from BOCES	\$150,000	\$125,000	(\$25,000)		
Health Services	\$180,000	\$210,000	\$30,000		
Westchester County Sales Tax	\$908,000	\$943,810	\$35,810		
SUBTOTAL	\$1,238,000	\$1,278,810	\$40,810	3.30%	1.18%
Miscellaneous					
Earnings on Investments	\$150,000	\$92,150	(\$57,850)		
Insurance Refunds	\$15,000	\$15,000	\$0		
Other	\$123,800	\$102,908	(\$20,892)		
SUBTOTAL	\$288,800	\$210,058	(\$78,742)	-27.27%	0.19%
Appropriated/Committed Reserves					
Reserves Applied to Tax Reduction	\$750,000	\$920,000	\$170,000		
Appropriated and Use of Fund Balance	\$2,700,000	\$ 2,200,000	(\$500,000)		
SUBTOTAL	\$3,450,000	\$3,120,000	(\$330,000)	-9.57%	2.87%
Total Revenue Other Than Real Property Tax	\$12,202,722	\$12,497,025	\$294,303	2.41%	11.49%
Tax Levy	\$98,960,110	\$96,234,695	(\$2,725,415)	-2.75%	88.51%
GRAND TOTAL	\$111,162,832	\$108,731,720	(\$2,431,112)	-2.19%	100.00%

Tax Rate Projection Summary

	BUDGET 2014-15	PROPOSED BUDGET 2015-16	DOLLAR DIFFERENCE	% CHANGE FROM PREVIOUS YEAR
TOTAL EXPENDITURES	\$111,162,832	\$108,731,720	(\$2,431,112)	-2.19%
TOTAL REVENUE OTHER THAN PROPERTY TAXES	\$12,202,722	\$12,497,025	\$294,303	2.41%
AMOUNT TO BE RAISED BY TAX LEVY	\$98,960,110	\$96,234,695	(\$2,725,415)	-2.75%

Tax Rates	2014-15 Rate/\$1,000 of Assessed Value	2015-16 Estimated Rate/\$1,000 of Assessed Value	% Change from previous year
Bedford	\$193.3181	\$194.2472	0.48%
Lewisboro	\$203.9270	\$195.7617	-4.00%
North Salem	\$198.6116	\$185.1334	-6.79%
Pound Ridge	\$120.7949	\$111.1210	-8.01%



Katonah Lewisboro School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2014-15 School Year	Budget Proposed for the 2015-16 School Year	Contingency Budget for the 2015-16 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$111,162,832	\$108,731,720	\$107,912,718
Increase/Decrease for the 2015-16 School Year		(\$2,431,112)	(\$3,250,114)
Percentage Increase/Decrease in Proposed Budget		-2.19%	-2.92%
Change in the Consumer Price Index		1.62%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$98,960,110	\$96,234,695	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy to Non-Excludable Propositions, if Applicable**	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	\$98,960,110	\$96,234,695	\$95,415,693
F. Permissible Exclusions to the School Tax Levy Limit	\$5,454,313	\$5,011,059	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$99,205,014	\$95,231,774	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	\$93,505,797	\$91,223,636	
I. Difference: (G-H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions)**	\$5,699,217	\$4,008,138	
Administrative Component	\$13,002,217	\$12,986,066	\$12,761,104
Program Component	\$81,834,905	\$80,428,581	\$80,317,357
Capital Component	\$16,325,710	\$15,317,073	\$14,834,257

* Assuming "revenues other than tax levy," remain as presented in the original budget, a contingent budget would require \$819,002 in reductions to the general fund budget. This would necessitate elimination of the following: \$14,000 for community use of facilities, \$187,960 for instructional, operations and maintenance, and transportation equipment purchases, \$201,925 administrative expenses and \$415,117 in other reductions. If necessary, the actual cuts to the proposed budget in the amount of \$819,002 would be made by the Administration and the Board of Education pursuant to Section 2023 of Education Law.

** List separate propositions that are not included in the Capital Total Budgeted Amount: (capital tax, capital levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
Bus Replacement Proposition #2 (to be funded through use of surplus) – replacement of 5 large buses and 5 vans.	\$827,500
Establishment of Capital Reserve Proposition #3 – establishes a "savings" reserve for the future replacement of fields, track and/or tennis courts – initial funding of \$100,000 through use of surplus. Future Boards may fund this reserve by up to \$200,000 per year. Total reserve not to exceed \$2.5 million.	\$100,000
Roof Replacement Proposition #4 – replacement of roof at Meadow Pond Elementary School – total cost not to exceed \$1,975,000 funded through issuance of bonds	\$1,975,000

Estimated Basic STAR Exemption Savings¹	Under the Budget Proposed for the 2015-16 School Year
	\$1,674

The annual budget vote for the fiscal year of 2015-2016 by the qualified voters of the Katonah-Lewisboro Union Free School District, Westchester County, New York, will be held at Katonah Elementary School, Increase Miller Elementary School and Meadow Pond Elementary School in said district on Tuesday, May 19, 2015 between the hours of 6:00 am and 9:00 pm, prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

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

Questions & Answers

Q. What does the proposed budget include?

A. The proposed budget includes a number of academic enhancements, such as new courses and staffing additions, while preserving current programs and maintaining favorable class sizes.

Q. How does this budget support students?

A. Excellence in teaching and learning is one of the Board's goals that has been emphasized throughout the district. A number of courses and electives are being reintroduced or added at the high school to engage students in a broad range of learning opportunities. Staff members are being added at the middle school to maintain desirable class sizes and a new strength and conditioning coach will benefit the high school athletics program. Additional computer aides

at the elementary and middle schools will support technology access and initiatives. The World Language Program will be upgraded with new textbooks that support the curriculum for grades 6-8.

Q. How was a decrease made possible?

A. The budget-to-budget decrease of \$2,431,112 can be mainly attributed to careful budgeting on the part of the administration and Board, in combination with other factors such as the reduction in mandated Teachers' Retirement System and Employees' Retirement System contribution rates and continued attrition. This year's TRS and ERS expenditures have decreased significantly. Additionally, paying off bonds for prior capital improvements brings a reduction of approximately \$1.1 million in principal and interest.

Q. What is the tax levy, what is the tax levy cap, and what does the tax freeze mean for our district?

A. The estimated tax levy in the proposed 2015-16 budget is \$96,234,695, which represents a \$2.7 million DECREASE from the current year's tax levy. This is also \$4 million LOWER than the district's 2015-16 calculated tax cap limit of \$100,242,833. Although the tax levy will actually decrease, STAR-eligible District homeowners will still be eligible for the basic and enhanced STAR reductions. The district is in the process of applying for a Tax Freeze Credit, which we understand will be equal to the homeowner's prior year school taxes multiplied by the allowable levy growth factor, which for school districts this year is 1.62 percent. New York State will issue all credits directly to eligible property owners.

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Additional Propositions

The recommended budget includes three additional propositions (the budget is the first). Proposition Nos. 2 and 3 both call for transfers from the district's general fund and would have NO IMPACT ON TAXES if approved.

Proposition No. 2: Bus Replacement

In continuing the district's bus replacement cycle, this proposition seeks the community's approval to transfer \$827,500 from the general fund to the capital fund for the purchase of five 66-passenger school buses and five 20-passenger vans. As many of the current vehicles have outlived their useful lives, it is necessary to replace them to ensure that transportation services operate efficiently.

Proposition No. 3: Establishment of New Capital Reserve (not to exceed \$2.5 million)

This proposition calls for a 2015 Renovations and Upgrades Capital Reserve to be established for the purpose of funding future replacements of fields, the track and/or tennis courts and other capital improvements. Monies would be transferred to this reserve from the general fund. A starting installment of \$100,000 would come from the 2014-15 fund equity, and amounts not to exceed \$200,000 could be allocated each year thereafter for the 20-year term of this capital reserve.

Proposition No. 4: Roof Replacement

This proposition calls for the expenditure of \$1,975,000 for the replacement of the roof at Meadow Pond Elementary School. The roof has aged and sustained weather-related water damage, and is beyond the point of repair. Funds would be secured by issuing bonds. The tax associated with this item would be levied and collected in annual installment amounts.

Voter Information

Budget Vote and Board of Education Election:
May 19, 2015, 6 a.m.-9 p.m.

- Increase Miller Elementary School
- Katonah Elementary School
- Meadow Pond Elementary School

Election of two school board members

Voter Qualifications:

An individual must:

- Be a U.S. citizen, 18 years of age or older; and
- Have resided in the school district for 30 days preceding the day of the vote.

Voter Registration

Individuals may register at any of the schools in the district or in the district office between the hours of 9 a.m.-3 p.m. on regular school/business days. Registration is open through Thursday, May 14, 2015. All voters registered with Westchester County are automatically registered with the school district. A special registration will take place at the District Office on Saturday, May 9, 2015 between the hours of 9 a.m.-3 p.m.

Absentee Ballots

Absentee ballots are permitted in all school board elections and/or referenda. Absentee ballots may be cast by a qualified voter who is:

- A patient in a hospital or who is unable to vote because of illness or physical disability.
- Out of the county of residence on election day because of business, vacation or studies.

A two-page application form can be obtained from the district clerk or each school building secretary, and may also be downloaded from the school district website, www.klschooldistrict.org, and returned to the district clerk.

Applications, if they are mailed, must be received by the district clerk by Tuesday, May 12, 2015. Applications, if delivered personally, must be received by the district clerk no later than 5 p.m. on Monday, May 18, 2015. Once the district clerk receives the application, an absentee ballot will be mailed to the address specified on the application. Absentee ballots must be received by the district clerk no later than 5 p.m. on Tuesday, May 19, 2015.

Additional Information

For additional information, please contact Kimberly Monzon, district clerk, at 763-7020 or by email at kmonzon@klschools.org.



P.O. Box 387
Katonah, NY 10536

Board of Education

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POSTAL CUSTOMER

Questions & Answers

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Q. What happens if the budget is not approved by voters?

A. If the budget is defeated, the district may present the budget to the voters for reconsideration in June in the same or amended (lower/higher) form. If the Board of Education does decide to place the budget before the community a second time and if it is defeated both times (or after the first defeat in the event the Board decides not to place the budget before the voters a second time), the Board of Education must adopt a contingency budget, which would require reductions.

Q. Are there any Board seats up for election?

A. Yes, there are two seats up for election this year: those of Board members Marjorie Schiff and Stephanie Tobin.

