



CHAPPAQUA
Central School District

**Superintendent's
Proposed Budget
2020-21
Revised
Recommendations**

April 15, 2020

Known Impact On Budget



CHAPPAQUA
Central School District

- Projected Enrollment Decrease
 - Increase at the Elementary Level
 - Decrease at the Middle Level
 - Decrease at the High School Level
- Contract Obligations for Three Units
- Employee Retirement System (ERS) Obligations
- Teachers' Retirement System (TRS) Obligations
- Debt Service
- Assessment Growth Factor
- Health Insurance Premiums
- Equalization Rates
- CPI for Tax Cap Calculations
- Tax Cap Number
- State Aid- Initial Allocation

Unknown Impact On Budget



CHAPPAQUA
Central School District

- Mid-Year State Aid Reductions
- Transportation Costs
- Special Education Placements
- CAA Contract
- Assessed Tax Valuation
- Sales Tax
- Summer Academic Program
- Interest/Earnings
- Rental of Real Property

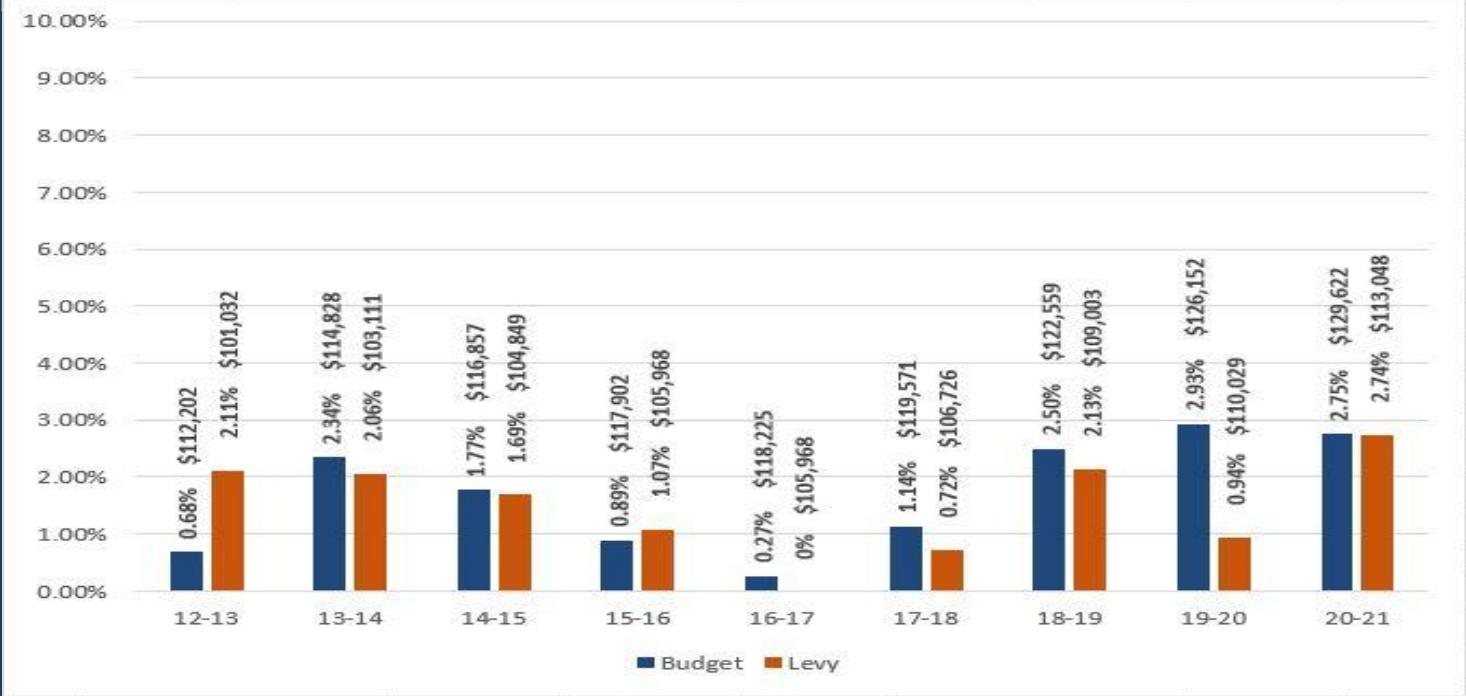
Long & Short-Term Impact of Coronavirus on the
Economy and Our Community

Original Proposed Budget 20/21 3/3/20



CHAPPAQUA
Central School District

Approved Budget 2019/20	\$126,152,188	
Proposed Budget 2020/21	\$129,622,168	
Budget Increase	+\$3,469,980	+2.75%
Tax Levy Increase	+\$3,019,669	+2.74%



Proposed Personnel Additions & Reductions - March 3, 2020

Area	Additions	Reductions
Elementary Schools		<ul style="list-style-type: none">• 1.0 FTE Core Teacher• 0.5 FTE Speech Teacher
Middle Schools	<ul style="list-style-type: none">• 1.0 FTE AIS/STEAM Support Teacher• 1.0 FTE AIS/ STEAM Support Teacher (19-20)	<ul style="list-style-type: none">• 3.0 FTE Core Teachers
High School	<ul style="list-style-type: none">• 1.0 FTE Assistant Principal• 0.5 FTE PE Teacher/Assistant AD (19-20)• Student Resource Officer (19-20)	<ul style="list-style-type: none">• 0.2 FTE Latin Teacher
District Wide	<ul style="list-style-type: none">• 3.0 FTE Psychologists for CSE	<ul style="list-style-type: none">• 1.0 FTE CSE Chair - ADM• 0.5 FTE 504 Chair



Potential Budget Reductions

April 1, 2020

First Tier Reductions

INSTRUCTION

1 FTE Contingency: \$115,000

OPERATIONS AND MAINTENANCE

Equipment: \$100,000

Subs: \$70,000

Cameras: \$260,000

Interfund Transfer (WO Roof): \$400,000

SPECIAL ITEMS

Refund on Property Taxes: \$100,000

DISTRICT WIDE

Travel & Conferences: \$10,000

Total: \$1,055,000

Second Tier Reductions

INSTRUCTION

1 FTE Greeley Assistant Principal: \$200,000

1 FTE MS/AIS Enrichment: \$115,000

TRANSPORTATION

Field Trips: \$15,000

COMPENSATED ABSENCES: \$150,000

SUPPLIES: \$100,000

Total: \$580,000



Tier 1 & 2 Levy Impact

April 1, 2020

Tier 1

Tier 1 & Tier 2

	Proposed Budget	Proposed Budget		Reduced \$1,055,000	Reduced \$1,055,000		Reduced \$1,635,000	Reduced \$1,635,000
Budget Increase	\$3,469,980	2.75%		\$2,414,980	1.91%		\$1,834,980	1.45%
Tax Levy Increase	\$3,019,668	2.74%		\$1,964,668	1.79%		\$1,384,668	1.26%



Potential Budget Reductions

April 1, 2020

Third Tier Reductions: \$1,834,980

INSTRUCTION: \$1,320,000

Reduce 8 FTE Faculty Positions

Reduce 1 FTE Administrative Position

OPERATIONS AND MAINTENANCE: \$210,000

Reduce 3 FTE Custodians

COSA: \$124,980

Eliminate 6 Part-Time Secondary Lunch Aides (6)

Reduce 1 FTE Secretary

EXTRACURRICULAR/ATHLETICS: \$120,000

Eliminate Modified Sports

CONTRACT SERVICES: \$60,000

Reduce 1 Security Guard

Eliminate .4 Director of Security

Tier 1 + Tier 2 + Tier 3

	Reduced \$3,469,980	Reduced \$3,469,980
Budget Increase	\$0	0%
Tax Levy Increase	-\$450,312	-0.41%



CCSD State Aid 2020-2021

Approved for 2020-2021

- **Governor's Proposed State Aid: \$9,782,124**
- **Approved Budget State Aid (4/3/20): \$9,611,201**

Reduction: \$170,923



Potential Revenue Shortfalls

2020-2021

Preliminary Reduction Projections

State Aid Reductions (confirmed): \$170,923

Possible Mid-Year State Aid Reductions:
\$1,829,077

Sales Tax: \$200,000

Summer Academic Program: \$15,000

Interest/Earnings: \$400,000

Rental of Real Property/Equipment: \$30,000

2020-21 REVENUES SUMMARY - % OF BUDGET

	Proposed 2020-21	Proposed 2020-21
	% Amount	% of Budget
Real Property Taxes	\$113,048,231	87.2%
State Aid	\$9,945,871	7.7%
Appropriation of Fund Balance	\$3,542,865	2.7%
Tax Revenues	\$1,325,000	1.0%
Charges for Services	\$410,201	0.3%
Use of Money and Property	\$775,000	0.6%
Miscellaneous Revenues	\$575,000	0.4%
Total	\$129,622,168	100.0%



Potential Savings from This Year

2019-2020

Preliminary Savings Projections

Spring Season Coaching: \$200,000 (all sports, prorated 1 week for tryouts JV/Varsity)

Spring Season Transportation: \$70,000

Heating/Natural Gas: \$100,000

Electricity: \$100,000

Bus/Gas: \$60,000

Sub Teachers: \$100,000

OM Subs/OT: \$100,000

Regular Transportation: TBD



Considerations & Discussion

April 3, 2020

- Quarterly State Aid Budget Reductions
- Tax Levy Calculator for 21/22 and Future Years
- Safety and Security
- Duration of the Closure
- June Budget Vote/Election

	Proposed Budget	Proposed Budget	Reduced \$1,055,000	Reduced \$1,055,000	Reduced \$1,635,000	Reduced \$1,635,000
Budget Increase	\$3,469,980	2.75%	\$2,414,980	1.91%	\$1,834,980	1.45%
Tax Levy Increase	\$3,019,668	2.74%	\$1,964,668	1.79%	\$1,384,668	1.26%

Potential Savings 2019/20 = \$730,000 + TRANSPORTATION TBD

Potential Revenue Shortfalls 2020/21 = \$2,645,000



Revised Recommendations - April 15, 2020

Reduce Budget and Tax Levy

Cover Potential Revenue Shortfalls

- **Unassigned fund balance**
- **Delay purchases**
- **Reduce staff mid-year if necessary**



Recommended Budget & Budget Reductions

April 15, 2020

INSTRUCTION 1 FTE Contingency: \$115,000
OPERATIONS AND MAINTENANCE Equipment: \$50,000 Subs/Overtime: \$70,000 Blacktop Paving: \$50,000 Cameras: \$260,000 (will purchase this year) Interfund Transfer (WO Roof): \$400,000
SPECIAL ITEMS Refund on Property Taxes: \$100,000
DISTRICT WIDE Travel & Conferences: \$30,000 Reduce 1 Security Guard at Greeley (Restructure from 6 to 5/Eliminate Roaming Guard): \$35,000 Compensated Absences: \$150,000 Supplies: \$100,000 Transportation Gas & Supplies: \$25,000
Total Reduction: \$1,385,000

	Reduced \$1,385,000	Reduced \$1,385,000
Budget Increase	\$2,084,980	1.65%
Tax Levy Increase	\$1,634,668	1.49%



Total State Aid Elimination

Total Projected State Aid: \$9,945,871

- Reduce Tier 1, 2, & 3 as discussed on 4/1/20 = **\$3,469,980**
- Use remaining unassigned fund balance = **\$1,642,022**
- Use projected fund balance from 2019-20 = **\$2,130,000**
- Reduce Additional 18 -22 staff members= **\$2,703,869**



Special Board of Education Meeting

**Recommended Budget for Adoption
April 22, 2020 or April 29, 2020
7:30PM**

Budget Comments

	EMAIL
Board of Education	board@ccsd.ws
Christine Ackerman, Superintendent	chackerman@ccsd.ws
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Thank You!