



2020-2021
Proposed
Non-Instructional Budget
Fund Balance
Revenue, Tax Rates &
Contingency Budget

John L. Chow
Assistant Superintendent for Business

March 25, 2020

Chappaqua Central School District - Strategic Questions

Question 1

How can the District ensure continuing excellence in academic and extra-curricular programs while developing a budget that is fiscally responsible?

Question 2

How can the District ensure that all students think deeply, support their thinking, apply problem-solving skills, and actively participate in their learning as they acquire content knowledge?



Non-Instructional Budget





Non-Instructional Budget

- ▣ General Support
- ▣ Transportation
- ▣ Community Services
- ▣ Undistributed



Expenditures: 2019-20 Approved vs. 2020-21 Proposed

Categories	Approved 2019-20	Proposed 2020-21	\$ Increase	% Increase
Salaries	\$65,491,949	\$66,337,639	\$845,690	1.29%
Employee Benefits	\$26,500,129	\$27,587,388	\$1,087,259	4.10%
Debt Service	\$8,296,526	\$8,469,483	\$172,957	2.08%
Transportation	\$6,856,198	\$6,910,000	\$53,802	0.78%
Operations & Maintenance	\$5,565,040	\$6,460,124	\$895,084	16.08%
Special Education Services	\$4,811,222	\$4,495,590	-\$315,632	-6.56%
BOCES Services	\$2,254,620	\$2,363,500	\$108,880	4.83%
Technology	\$1,910,617	\$2,156,981	\$246,364	12.89%
Per Pupil Allocation	\$1,111,209	\$1,070,426	-\$40,783	-3.67%
Other	\$3,241,678	\$3,771,037	\$529,359	16.33%
Total	\$126,039,188	\$129,622,168	\$3,582,980	2.84%



Expenditures: % of Budget

Categories	Proposed 2019-20	Proposed 2019-20		Proposed 2020-21	Proposed 2020-21
	\$ Amount	% of Budget		\$ Amount	% of Budget
Salaries	\$65,491,949	52.0%		\$66,337,639	51.2%
Employee Benefits	\$26,500,129	21.0%		\$27,587,388	21.3%
Debt Service	\$8,296,526	6.6%		\$8,469,483	6.5%
Transportation	\$6,856,198	5.4%		\$6,910,000	5.3%
Operations & Maintenance	\$5,565,040	4.4%		\$6,460,124	5.0%
Special Education Services	\$4,811,222	3.8%		\$4,495,590	3.5%
BOCES Services	\$2,254,620	1.8%		\$2,363,500	1.8%
Technology	\$1,910,617	1.5%		\$2,156,981	1.7%
Per Pupil Allocation	\$1,111,209	0.9%		\$1,070,426	0.8%
Other	\$3,241,678	2.6%		\$3,771,037	2.9%
Total	\$126,039,188	100.0%		\$129,622,168	100.0%

General Support





General Support

- ▶ Board of Education
- ▶ Central Administration
- ▶ Finance & Auditing
- ▶ Legal Services, Human Resources & Public Information
- ▶ Buildings & Grounds/Operations & Maintenance
- ▶ Special Items



Board of Education

				2018-19		2019-20	2020-21 Approved vs.			
				Approved	Year End	Approved	Year End	Proposed	Proposed	Variance
				Budget	Actual	Budget	Projection	Budget	Variance \$	%
GENERAL SUPPORT				Budget Codes						
<u>Board of Education</u>										
Contractual	1010	400	36	10,000	9,029	10,000	9,875	10,000		
Travel/Conferences	1010	415	36	500	4,999	5,000	4,938	10,000		
Supplies	1010	450	36	2,500	572	1,000	988	1,000		
TOTAL	1010			\$ 13,000	\$ 14,601	\$ 16,000	\$ 15,800	\$ 21,000	\$ 5,000	31.25%
<u>District Clerk</u>										
Salaries	1040	160	36	24,201	9,157	24,523	24,216	24,856		
Contractual	1040	400	36	1,000	1,380	1,000	988	1,000		
Supplies	1040	450	36	500	-	500	494	500		
TOTAL	1040			\$ 25,701	\$ 10,537	\$ 26,023	\$ 25,698	\$ 26,356	\$ 333	1.28%
<u>District Meeting</u>										
Salaries	1060	160	36	8,600	\$ 4,249	8,600	\$ 8,493	8,600		
Contractual	1060	400	36	8,000	7,871	8,000	7,900	12,000		
TOTAL	1060			\$ 16,600	\$ 12,119	\$ 16,600	\$ 16,393	\$ 20,600	\$ 4,000	24.10%
<u>Chief School Administrator</u>										
Instructional Salary - Superintendent	1240	150	36	270,000	294,000	289,000	285,388	292,050		
Non-Instructional Salary	1240	160	36	90,000	93,150	93,150	91,986	96,410		
Salary Other	1240	161	36	2,500	-	2,500	2,469	2,500		
Contractual	1240	400	36	7,500	6,881	11,000	10,863	20,000		
Travel/Conferences	1240	415	36	6,000	4,338	7,000	6,913	10,000		
Auto Allowance	1240	415	36 A	6,000	6,000	6,000	5,925	6,000		
Supplies	1240	450	36	2,250	1,747	2,000	1,975	2,500		
TOTAL	1240			\$ 384,250	\$ 406,116	\$ 410,650	\$ 405,517	\$ 429,460	\$ 18,810	4.58%



Central Administration

2018-19		2019-20		2020-21	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	Variance
Budget	Actual	Budget	Projection	Budget	Variance \$	%

Chief School Administrator

Instructional Salary - Superintendent	1240	150	36	270,000	294,000	289,000	285,388	292,050		
Non-Instructional Salary	1240	160	36	90,000	93,150	93,150	91,986	96,410		
Salary Other	1240	161	36	2,500	-	2,500	2,469	2,500		
Contractual	1240	400	36	7,500	6,881	11,000	10,863	20,000		
Travel/Conferences	1240	415	36	6,000	4,338	7,000	6,913	10,000		
Auto Allowance	1240	415	36 A	6,000	6,000	6,000	5,925	6,000		
Supplies	1240	450	36	2,250	1,747	2,000	1,975	2,500		
TOTAL	1240			\$ 384,250	\$ 406,116	\$ 410,650	\$ 405,517	\$ 429,460	\$ 18,810	4.58%



Finance & Auditing

Business Administration

				2018-19		2019-20		2020-21	Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
Instructional Salary - Assistant Superintendent	1310	150	30	257,120	257,120	263,103	259,814	263,103		
Non-Instructional Salaries	1310	160	30	553,542	532,406	542,737	535,953	575,344		
Salary Other	1310	161	30	20,000	92,343	20,000	19,750	20,000		
Contractual	1310	400	30	52,500	284,709	52,500	51,844	60,000		
Postage	1310	410	30	20,000	18,519	20,000	19,750	20,000		
Memberships	1310	412	30	1,500	1,125	1,500	1,481	1,500		
Advertising	1310	413	30	3,000	3,558	3,000	2,963	3,000		
Travel/Conferences	1310	415	30	2,250	3,122	2,250	2,222	2,250		
Reproduction Services	1310	448	30	35,000	38,086	35,000	34,563	40,000		
Supplies	1310	450	30	20,000	14,080	20,000	19,750	15,000		
BOCES	1310	490	30	75,000	75,000	75,000	74,063	75,000		
TOTAL	1310			\$ 1,039,912	\$ 1,320,067	\$ 1,035,090	\$ 1,022,151	\$ 1,075,197	\$ 40,107	3.87%

Auditing

Internal Auditor	1320	400	30	25,000	38,170	25,000	24,688	26,500		
Claims Auditor - Contractual	1320	401	30	20,000	21,575	20,000	19,750	20,000		
External Auditor	1320	403	30	56,300	56,300	56,300	55,596	52,500		
TOTAL	1320			\$ 101,300	\$ 116,045	\$ 101,300	\$ 100,034	\$ 99,000	\$ (2,300)	-2.27%



Legal Services, Human Resources & Public Information

				2018-19		2019-20	2020-21		Approved vs.	
				Approved	Year End	Approved	Year End	Proposed	Proposed	
				Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %
<u>Legal</u>										
Technical Services	1420	404	36	300,000	278,763	300,000	296,250	350,000		
Financial Services	1420	405	36	60,000	47,240	60,000	59,250	75,000		
TOTAL	1420			\$ 360,000	\$ 326,003	\$ 360,000	\$ 355,500	\$ 425,000	\$ 65,000	18.06%
<u>Human Resources & Leadership Development</u>										
Instructional Salary - Assistant Superintendent	1430	150	31	229,656	220,417	235,463	232,520	235,463		
Non-Instructional Salaries	1430	160	31	99,796	125,474	134,615	132,932	145,740		
Salary Other	1430	161	31	2,130	2,187	2,130	2,103	2,130		
Contractual	1430	400	31	16,000	50,721	16,000	15,800	35,000		
Leadership Development	1430	401	31	20,000	5,115	20,000	19,750	20,000		
Postage	1430	410	31	1,000	-	1,000	988	1,000		
Travel/Conferences	1430	415	31	3,000	-	3,000	2,963	3,000		
Supplies	1430	450	31	-	174	1,500	1,481	1,500		
BOCES	1430	490	31	45,000	46,551	45,000	44,438	45,000		
TOTAL	1430			\$ 416,582	\$ 450,638	\$ 458,708	\$ 452,974	\$ 488,833	\$ 30,125	6.57%
<u>Public Information</u>										
Salaries	1480	160	36	67,881	69,578	69,578	68,708	71,317		
Printing/Reproduction	1480	448	36	5,000	3,207	2,500	2,469	2,500		
Supplies	1480	450	36	1,000	165	500	494	500		
BOCES	1480	490	36	1,000	1,000	1,000	988	1,000		
TOTAL	1480			\$ 74,881	\$ 73,950	\$ 73,578	\$ 72,658	\$ 75,317	\$ 1,739	2.36%



Special Items

Special Items

				2018-19		2019-20		2020-21	Approved vs.			
				Approved	Year End	Approved	Year End	Proposed	Proposed			
				Budget	Actual	Budget	Projection	Budget	Variance \$			Variance %
Unallocated Insurance	1910	414	36	480,000	526,157	480,000	474,000	480,000				
School Association Dues	1920	400	36	23,000	22,867	23,000	22,713	23,000				
Judgments/Claims	1930	400	36	250,000	111,776	250,000	246,875	250,000				
Assessments	1950	400	36	65,000	68,304	65,000	64,188	70,000				
Refund on Real Property Taxes	1964	400	36	100,000	82,108	100,000	98,750	100,000				
BOCES Admin Services	1981	490	36	850,000	988,445	900,000	888,750	900,000				
BOCES Capital Services	1981	491	36	20,000	46,396	62,120	61,344	83,733				
TOTAL	1900			\$ 1,788,000	\$ 1,846,053	\$ 1,880,120	\$ 1,856,619	\$ 1,906,733	\$ 26,613			1.42%

Transportation





Transportation

Budget Codes

Pupil Transportation

Salaries	5510	160	36	78,955	80,760	82,194	81,167	84,969		
Salaries	5510	160	26	10,000	-	10,000	9,875	10,000		
Contractual	5510	400	36	33,600	52,350	33,600	33,180	33,600		
Gas & Supplies	5510	450	36	325,000	228,422	325,000	320,938	300,000		
Field Trips - DG	5540	402	11	1,800	450	1,800	1,778	1,800		
Field Trips - RB	5540	402	12	1,800	-	1,800	1,778	1,800		
Field Trips - WO	5540	402	13	1,800	1,800	1,800	1,778	1,800		
Field Trips - Bell	5540	402	21	2,500	555	2,500	2,469	2,500		
Field Trips - SB	5540	402	22	2,500	685	2,500	2,469	2,500		
Field Trips - HG	5540	402	26	7,000	11,642	7,000	6,913	7,000		
Special Education	5540	402	35	1,411,358	1,346,154	1,441,035	1,423,022	1,460,000		
Van Monitors	5540	402	35 MON	594,555	495,213	609,112	601,498	600,000		
General Education (Public & Private)	5540	402	36	4,153,300	4,121,917	4,255,051	4,201,863	4,319,000		
Athletic Trips	5540	402	40	175,000	179,780	175,000	172,813	180,000		
TOTAL	5540			\$ 6,799,168	\$ 6,519,728	\$ 6,948,392	\$ 6,861,537	\$ 7,004,969	\$ 56,577	0.81%

2018-19		2019-20		2020-21	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %



Transportation Distance Limits

K-8: Walking Distance not to exceed .5 mile

9-12: Walking Distance not to exceed 1 mile



Transportation Highlights

- ▶ Buses – 39
- ▶ Vans – 21
- ▶ Special Education Vans – 19.5
- ▶ Monitors – 24
- ▶ No charges for Emergency services (snow days, bomb threats, split dismissals, etc.)
- ▶ No charge for in district runs between 9-2
- ▶ No charge for special transportation for injured students (crutches – broken legs – etc.) between 9:00 am and 2:00 pm



Community Service





Undistributed





Undistributed

- ▶ Employee Benefits
- ▶ Debt Service
- ▶ Interfund Transfers



Employee Benefits

DRAFT

Employee Benefits

				2018-19		2019-20		2020-21	Approved vs.	
				Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Employees Retirement - NYS ERS	9010	800	36	1,424,436	1,419,608	1,463,510	1,445,216	1,483,423		
Teachers Retirement - NYS TRS	9020	800	36	5,862,743	5,549,066	5,209,689	5,144,568	5,418,896		
FICA	9030	800	36	4,635,998	4,469,557	4,770,544	4,710,912	4,898,820		
Workers Compensation	9040	800	36	350,000	331,864	330,604	326,471	350,000		
Life Insurance	9045	800	36	30,000	14,309	16,564	16,357	16,564		
Unemployment	9050	800	36	100,000	29,563	75,000	74,063	50,000		
Administrators LTD	9055	800	36	19,247	14,502	19,247	19,006	19,247		
Health Insurance Buy-Out CCT	9060	800	36	33,000	27,500	27,500	27,156	27,500		
Health Insurance Buy-Out COSA	9060	800	36	22,000	17,875	19,250	19,009	16,500		
Health Insurance	9060	800	36	13,141,500	11,861,046	12,895,863	12,734,665	13,462,961		
Medicare Reimbursement	9060	800	36	766,721	672,549	751,215	741,825	764,610		
Dental/Custodians	9060	802	36	89,910	82,018	91,711	90,565	94,465		
Joint Benefit Fund - CCT/ ADMIN/ COSA	9070	800	36	795,660	789,533	798,660	788,677	800,130		
Employee Assistance Program (EAP)	9089	490	36	17,000	13,611	15,000	14,813	18,500		
Vision/Custodians	9089	802	36	15,772	14,385	15,772	15,575	15,772		
Compensated Absences	9089	880	36	-	133,446	-	-	150,000		
TOTAL	9099			\$ 27,303,987	\$ 25,440,431	\$ 26,500,129	\$ 26,168,877	\$ 27,587,388	\$ 1,087,259	4.10%



Debt Service

Debt Service

Debt Service										
Bonds - Principal	9711	600	36	3,355,000	4,420,000	4,550,000	4,555,000	4,500,000		
Bonds - Interest	9711	700	36	1,439,425	2,223,383	2,079,994	1,892,745	1,995,238		
Lease/Purchase Telephone - Principal & Interest	9785	600	34	21,161	21,162	-	-	-		
Lease/Purchase Technology - Principal & Interest	9785	600	39	462,059	461,611	574,611	574,611	769,324		
Lease/Purchase EPC I - Principal & Interest	9789	600	36	944,059	944,059	944,059	944,059	944,059		
Lease/Purchase EPC II - Principal & Interest	9789	600	36	260,862	260,862	260,862	260,862	260,862		
TOTAL	9799			\$ 6,482,566	\$ 8,331,077	\$ 8,409,526	\$ 8,227,277	\$ 8,469,483	\$ 59,957	0.71%



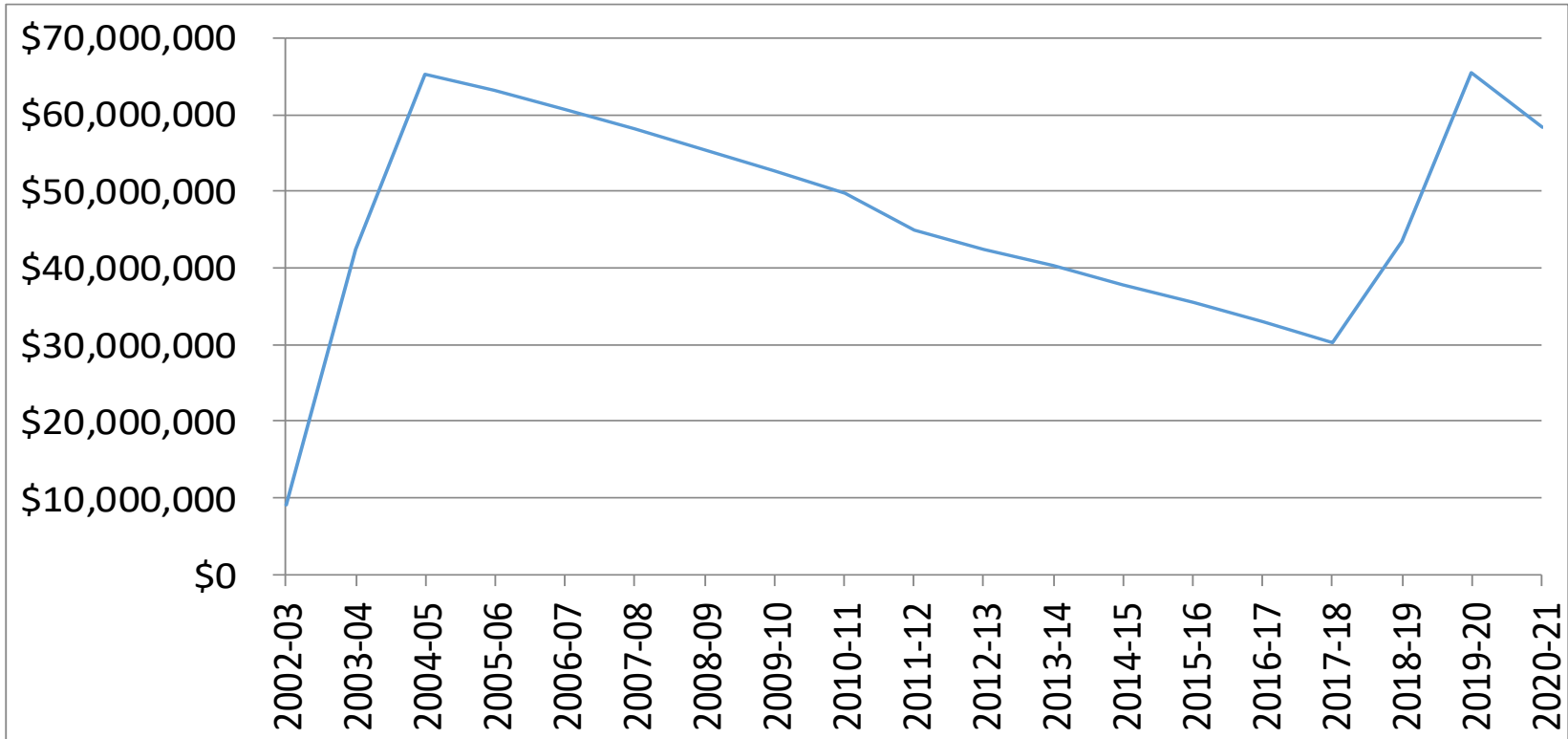
Debt Service (Bond)

Principal & Interest 19-20 through 2022-2023

▶ 2019-20	\$6,629,994
▶ 2020-21	\$6,495,238
▶ 2021-22	\$6,482,669
▶ 2022-23	\$6,461,794



Outstanding Debt (Bond) History





Interfund Transfers

2018-19		2019-20		2020-21	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	Variance
Budget	Actual	Budget	Projection	Budget	Variance \$	%

Interfund Transfers

Transfer to Special Aid 9901 950 35

- Summer School Program

165,000 119,789 155,000 155,000 150,000

Transfer to Capital Projects 9950 900 34

- 2020-21 Project: HG GYM

100,000 100,000 100,000 100,000 500,000

TOTAL 9999

\$ 265,000 \$ 219,789 \$ 255,000 \$ 255,000 \$ 650,000 \$ 395,000 154.90%

Fund Balances (Including Reserves)





Fund Balance – General Fund

	June 30, 2018	June 30, 2019	Projected June 30, 2020
Nonspendable	\$2,209,779	\$1,376,648	\$1,400,000
Restricted:			
Tax Certiorari	\$2,817,212	\$2,822,668	\$2,850,895
Tax Reduction	\$4,687	\$4,696	\$4,743
Unemployment Benefits	\$0	\$0	\$0
Property Loss	\$59,160	\$59,275	\$59,868
Insurance	\$210,816	\$211,224	\$213,336
Liability Claims	\$219,142	\$219,566	\$221,762
Employee Benefit Accrued Liability	\$2,810,228	\$2,611,001	\$2,637,111
Repairs	\$137,539	\$138,426	\$139,810
Retirement Contributions	\$1,565,198	\$1,468,229	\$1,482,911
Debt Service	\$299,953	\$752,970	\$760,500
Future Capital Projects	\$1,565,198	\$1,568,229	\$1,583,911
Total	\$9,689,133	\$9,856,284	\$9,954,847
Assigned			
Purchases on Order	\$4,585,621	\$2,039,327	\$3,500,000
Subsequent Year's Expenditures	\$2,555,818	\$3,912,954	\$3,542,865
Total	\$7,141,439	\$5,952,281	\$7,042,865
Unassigned	\$4,902,400	\$4,981,066	\$5,184,887
Total Fund Balance	\$23,942,751	\$22,166,279	\$23,582,599



Use of Fund Balance

Appropriation of Fund Balance	2019-20 Approved	2020-21 Proposed
Unassigned	\$1,900,000	\$1,900,000
Unassigned or Sale of Property - Bond	\$1,912,954	\$1,642,865
Restricted:		
Retirement Contributions Fund	\$100,000	
Total	\$3,912,954	\$3,542,865

Revenues





Proposed Revenue Sources

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%



General Fund Revenues

GENERAL FUND REVENUES

	2018-19 APPROVED	2019-20 APPROVED	2020-21 PROPOSED	Approved vs. Proposed
<u>Real Property Taxes</u>				
Town of New Castle	99,095,894	99,915,322	-	
Town of Mt. Pleasant	9,906,647	10,113,241	-	
TOTAL \$	109,002,541	\$ 110,028,563	\$ 113,048,231	2.74%
<u>State Sources</u>				
Building Aid	\$ 1,875,725	\$ 2,361,640	\$ 2,361,640	
State Aid (Others)	6,990,035	7,425,619	7,584,231	
TOTAL \$	8,865,760	\$ 9,787,259	\$ 9,945,871	1.62%
<u>Appropriation of Fund Balance</u>				
Unassigned	1,900,000	1,900,000	1,900,000	
Unassigned or Sale of Property (Bond)	420,818	1,912,954	1,642,865	
Restricted:				
Retirement Contributions Fund	100,000	100,000	-	
Tax Reduction Fund	135,000	-	-	
TOTAL \$	2,555,818	\$ 3,912,954	\$ 3,542,865	-9.46%



General Fund Revenues (cont'd)

GENERAL FUND REVENUES

		2018-19 APPROVED	2019-20 APPROVED	2020-21 PROPOSED	Approved vs. Proposed
Tax Revenues					
Sales Tax		860,000	895,000	1,325,000	
TOTAL	\$	860,000	\$ 895,000	\$ 1,325,000	48.04%
Charges For Services					
Continuing Education Tuition		280,869	290,412	297,201	
Summer Academic Program		37,000	15,000	15,000	
Borderline Property Tax		88,000	98,000	98,000	
TOTAL	\$	405,869	\$ 403,412	\$ 410,201	1.68%
Use of Money & Property					
Interest & Earnings		100,000	375,000	600,000	
Rental of Real Property/Equipment		135,000	200,000	175,000	
TOTAL	\$	235,000	\$ 575,000	\$ 775,000	34.78%
Miscellaneous Revenues					
Refund of Prior Years' Expenditures		300,000	300,000	425,000	
Buildings & Grounds Usage - Town of New Castle		85,000	-	-	
Unclassified Revenue		250,000	250,000	150,000	
TOTAL	\$	635,000	\$ 550,000	\$ 575,000	4.55%
TOTAL REVENUE		\$ 122,559,988	\$ 126,152,188	\$ 129,622,168	2.75%



Revenues: 2019-20 Approved Budget vs. 2020-21 Proposed Budget

Categories	Approved 2019-20	Proposed 2020-21	\$ Increase	% Increase
Real Property Taxes	\$110,028,563	\$113,048,231	\$3,019,668	2.74%
State Aid	\$9,787,259	\$9,945,871	\$158,612	1.62%
Appropriation of Fund Balance	\$3,912,954	\$3,542,865	-\$370,089	-9.46%
Tax Revenues	\$895,000	\$1,325,000	\$430,000	48.04%
Charges for Services	\$403,412	\$410,201	\$6,789	1.68%
Use of Money and Property	\$575,000	\$775,000	\$200,000	34.78%
Miscellaneous Revenues	\$550,000	\$575,000	\$25,000	4.55%
Total	\$126,152,188	\$129,622,168	\$3,469,980	2.75%



Revenues: % of Budget

	Approved 2019-20	Approved 2019-20		Proposed 2020-21	Proposed 2020-21
	% Amount	% of Budget		% Amount	% of Budget
Real Property Taxes	\$109,915,563	87.2%		\$113,048,231	87.2%
State Aid	\$9,787,259	7.8%		\$9,945,871	7.7%
Appropriation of Fund Balance	\$3,912,954	3.1%		\$3,542,865	2.7%
Tax Revenues	\$895,000	0.7%		\$1,325,000	1.0%
Charges for Services	\$403,412	0.3%		\$410,201	0.3%
Use of Money and Property	\$575,000	0.5%		\$775,000	0.6%
Miscellaneous Revenues	\$550,000	0.4%		\$575,000	0.4%
Total	\$126,039,188	100.0%		\$129,622,168	100.0%

Chappaqua CSD

Tax Levy Limit Calculation Worksheet For School Year 2020-21

BASIC FORMULA

Prior Year Tax Levy (2019-2020)
Tax Base Growth Factor (ORPS)

\$ 110,028,563
1.0103
\$ 111,161,857

x

Prior Year Exemptions

BOCES Capital Exclusion 53,176
Debt Service 3,754,406
Debt Service \$16M 1,032,538
Debt Service \$26.5M 1,843,050
Capital Expenditures 100,000
Lease Purchase: EPC 1,204,921
Less: Bldg Aid (2,749,165)
5,238,926

-
(5,238,926)
\$ 105,922,931

ADJUSTED PRIOR YEAR LEVY

=
\$ 105,922,931

Allowable Levy Growth Factor (CPI)

x
1.81%

TAX LEVY LIMIT BEFORE EXCLUSIONS:

\$ 107,840,136

+ EXCLUSIONS

Available Carryover

+ \$ -

Current Year Exemptions (2020-21)

BOCES Capital Exclusion 66,317
Debt Service 6,495,238
Capital Expenditures 500,000
Lease Purchase: EPC 1,204,921
Less: Bldg Aid (2,361,640)

+ \$ 5,904,836

PENSIONS

Salary Base

Rate

Exemptions

TRS

N/A

ERS

N/A

+ \$ -

TAX LEVY LIMIT WITH EXCLUSIONS:

\$ 113,744,972

TAX CAP LIMIT:

\$ 3,716,409

Tax Rates





Tax Analysis 2019-20 - Final

School District Budget		126,152,188
Less: Revenue from sources other than current local property taxes		12,210,671
Appropriation of Fund Balance		3,912,954
Tax Levy		110,028,563
	New Castle	Mt. Pleasant
Assessed Taxable Valuation	911,369,219	6,856,562
Equalization Rate	19.10%	1.42%
Full Taxable Valuation	4,771,566,592	482,856,479
Portion of Tax Levy	90.8%	9.2%
Tax Levy	99,917,462	10,111,101
Rate Per \$1,000		
School District Final 2019-20	109.634629	1,474.660538
Compared to School District Actual 2018-19	108.924762	1,451.060642
\$ Increase per @1,000	0.71	23.60
% Increase	0.65%	1.63%



Equalization Rates - Final

	Town of New Castle	Town of Mt. Pleasant
2019-20	19.10%	1.42%
2020-21	19.05%	1.40%
% Change	-0.26%	-1.41%



Tax Assessment (Estimated)

	Town of New Castle	Town of Mt. Pleasant
2019-20 Final	911,367,719	6,856,562
2020-21 Estimated	909,220,155	6,843,131
% Change	-0.24%	-0.20%



Tax Analysis 2020-21 – (Estimated)

School District Budget		129,622,168
Less: Revenue from sources other than current local property taxes		13,031,072
Appropriation of Fund Balance		3,542,865
Tax Levy		113,048,231
	New Castle	Mt. Pleasant
Assessed Taxable Valuation	909,220,155	6,843,131
Equalization Rate	19.05%	1.40%
Full Taxable Valuation	4,772,809,213	488,795,071
Portion of Tax Levy	90.7%	9.3%
Tax Levy	102,546,222	10,502,009
Rate Per \$1,000		
School District Estimated 2020-2021	112.784809	1,534.679008
Compared to School District Actual 2019-2020	109.634629	1,474.660538
\$ Increase per @1,000	3.15	60.02
% Increase	2.87%	4.07%

Contingency Budget



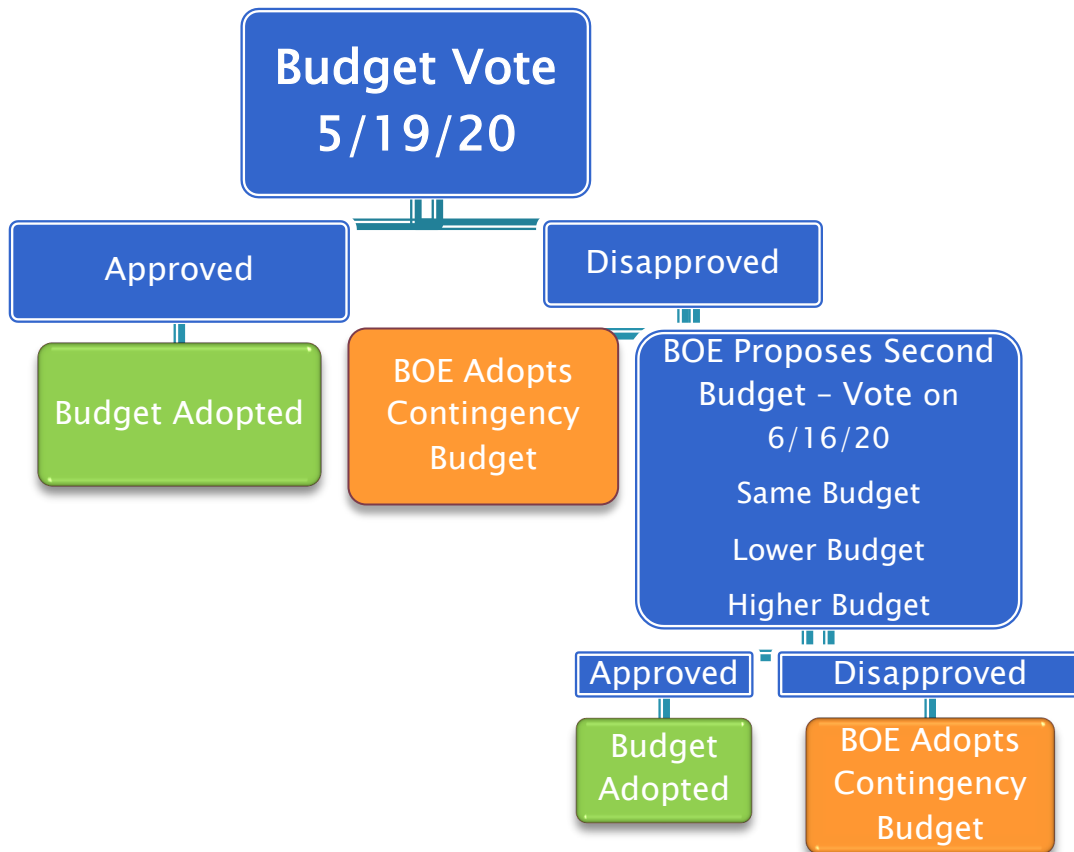


What is a Contingency Budget?

- ▶ When voters reject the proposed budget(s)
- ▶ The contingency budget may not include a levy higher than the prior year's levy (0% levy growth)
- ▶ Information must be included in the Budget Notice



When Does a District Go to a Contingency Budget?





What Does A Contingency Budget Mean?

- ▶ How much is the reduction?



Revenues: 2019-20 Approved Budget vs. 2020-21 Proposed Budget

Categories	Approved 2019-20	Proposed 2020-21	\$ Increase	% Increase
Real Property Taxes	\$110,028,563	\$113,048,231	\$3,019,668	2.74%
State Aid	\$9,787,259	\$9,945,871	\$158,612	1.62%
Appropriation of Fund Balance	\$3,912,954	\$3,542,865	-\$370,089	-9.46%
Tax Revenues	\$895,000	\$1,325,000	\$430,000	48.04%
Charges for Services	\$403,412	\$410,201	\$6,789	1.68%
Use of Money and Property	\$575,000	\$775,000	\$200,000	34.78%
Miscellaneous Revenues	\$550,000	\$575,000	\$25,000	4.55%
Total	\$126,152,188	\$129,622,168	\$3,469,980	2.75%



How to Get to a Contingency Budget

- ▶ How much is the reduction?

\$3,019,668

- ▶ How to get there?

- 1) Reduce Expenditures

- Personnel

- Non-personnel

- 2) Use more fund balance



Budget Notice

CHAPPAQUA CENTRAL SCHOOL DISTRICT BUDGET NOTICE 2020-2021

Overall Budget Proposal	Budget Adopted for the 2019-20 School Year	Budget Proposed for the 2020-21 School Year	Contingency Budget for the 2020-21 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$126,152,188	\$129,622,168	\$126,602,500
Increase/Decrease for the 2020-21 School Year		\$3,469,980	\$450,312
Percentage Increase/Decrease in Proposed Budget		2.75%	0.36%
Change in the Consumer Price Index		1.81%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$110,028,563	\$113,048,231	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable**	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$110,028,563	\$113,048,231	\$110,028,563
F. Permissible Exclusions to the School Tax Levy Limit	\$5,238,926	\$5,904,836	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$107,296,992	\$107,840,136	
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)	\$104,789,637	\$107,143,395	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$2,507,355	\$696,741	
Administrative Component	10,263,444	10,751,583	10,312,144
Program Component	93,908,667	95,719,199	92,129,372
Capital Component	21,980,077	23,151,386	24,160,984



Budget Notice

*Provide a statement of assumptions made in projecting a contingency budget for the 2020-21 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The contingency budget would require \$3,019,668 in reductions from the proposed 2020-21 budget. Reductions would be made across the budget beginning with the non-contingent expenses. The reductions would include student supplies, certain equipment purchases, field trips, athletics, building & grounds, and staffing.

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

Description	Amount
n/a	n/a

	Under the Budget Proposed for the 2020-21 School Year
Estimated Basic STAR Exemption Savings ¹	\$1,835

The annual budget vote for the fiscal year 2020-2021 by the qualified voters of the Chappaqua Central School District, Westchester County, New York, will be held at Horace Greeley High School in said district on Tuesday, May 19, 2020 between the hours of 7:00am and 9:00pm, prevailing time in the Horace Greeley High School, at which time the polls will be opened to vote by voting ballot or machine.

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



Voter Information

Voter status may be checked by calling the District Clerk, Liisa Elsner, 238-7200 ext. 1002, lielsner@ccsd.ws, between 8:30am and 4:30pm.

To be eligible to vote on May 19, residents must be registered for general political elections or with the school district or have voted within the past four years in an election.

Registrants must be United States citizens, residents of the school district for 30 days, and 18 years of age.



Voter Information

Register on any business day at the office of the District Clerk during normal business hours up to May 14, 2020, five (5) days prior to the election.

Applications for absentee ballots for electing board members and voting on the 2020-21 school and library budgets may be obtained from the District Clerk or the website: www.ccsd.ws. State Education Law prohibits absentee registration.

Event	Date	
Budget Preview	Jan. 8, 2020	✓
Superintendent's Budget Recommendation	March 3, 2020	✓
Component Presentations	March 18, 2020: Curriculum, SPED, Tech	✓
	March 25, 2020: Athletic, Oper & Maint/Non-Inst, Revenue, Tax Rates, Contingency Budget	✓
Budget Adoption	April 15, 2020	
Budget Hearing	May 6, 2020	
Public Library Budget Presentation	May 6, 2020	
Budget Vote	May 19, 2020	

Budget Comments

	EMAIL	PHONE
Board of Education	board@ccsd.ws	
Christine Ackerman, Superintendent	chackerman@ccsd.ws	914-238-7200 ex. 1002
John Chow, Assistant Superintendent for Business	jochow@ccsd.ws	914-238-7200 ex. 1006

PTA Sponsored Community Forums

Thursday, March 26th @ 9AM - Bell Auditorium

Thursday, March 26th @ 7PM - Bell Auditorium

CANCELLED



Questions

THANK YOU