



CHAPPAQUA
Central School District

Budget Hearing

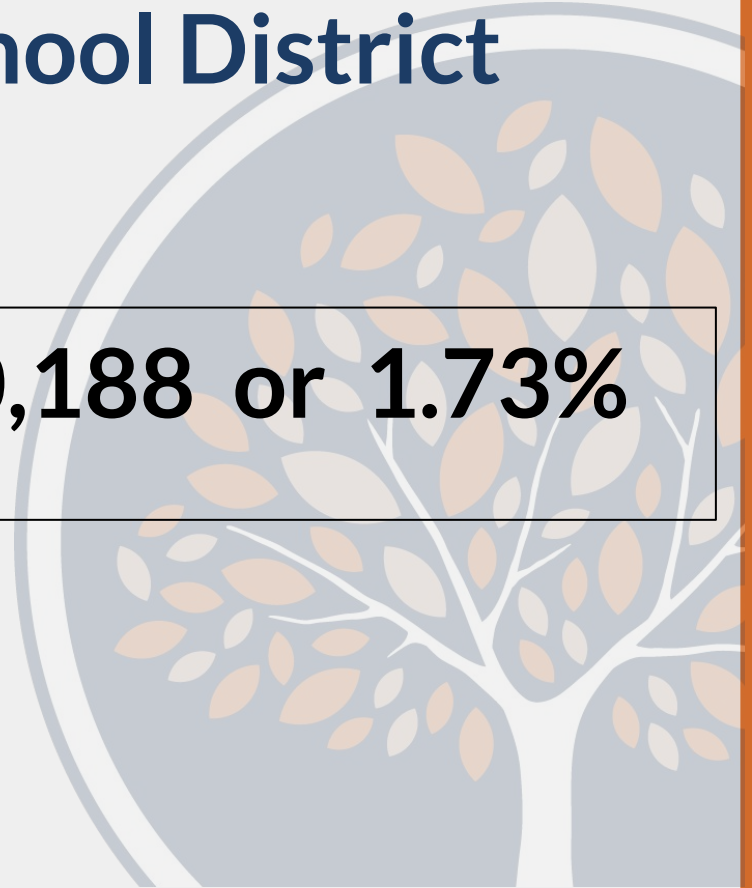
2021-22

May 5, 2021

Chappaqua Central School District Proposed Budget:

2021/2022 = \$130,460,188 or 1.73%

Budget Increase of \$2,223,020



CCSD Board of Education- Strategic Questions

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



PROFILE of a GREELEY GRADUATE



CHAPPAQUA
Central School District



2021-22

Strategic Planning



B.O.E. Strategic Question

"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?"

District Priorities

Using
Instructional
Space to Amplify
Learning

1

District Wide
Assessment
Practices

2

K-12 Social and
Emotional
Learning
Curriculum
Alignment

3

K-12 Academic
Program
Alignment

4

Instructional
Technology as
Tools to
personalize
learning

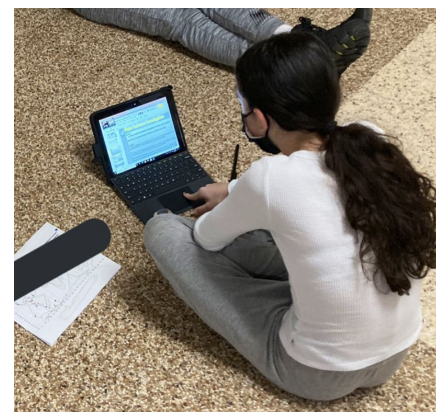
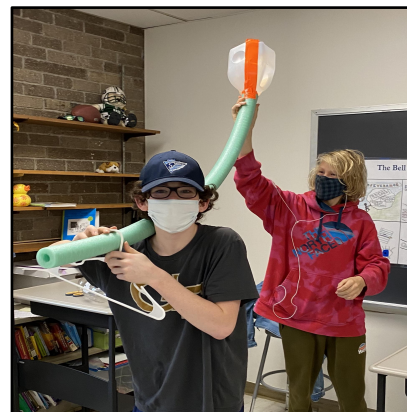
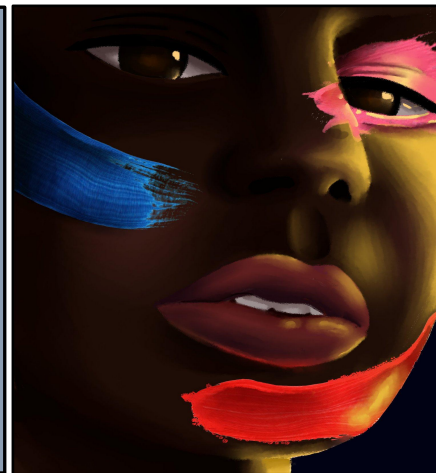
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Cultivate
Equitable,
Affirming and
Culturally
Responsive
Learning
Environments

6

Chappaqua Central School District Budget Foundation

1. Instructional & Extracurricular Program
2. Class Size
3. Infrastructure
4. Contractual Obligations



CCSD Operating Standards for 2021-2022

- ▶ Ensure the continued tradition of excellence in teaching and learning while fostering 21st century skills and building global partnerships.
- ▶ Provide school environments that are safe and supportive of social, emotional and physical health and well being.
- ▶ Ensure continual instructional program improvement.
- ▶ Support the innovative use of time, space and technology.
- ▶ Maximize efficiencies in scheduling personnel wherever practical.
- ▶ Ensure high quality teacher and administrator evaluation systems.
- ▶ Optimize communication structures to ensure the dissemination of accurate, timely, relevant information while providing opportunities for information to flow within the school district and to the community.



CCSD Operating Standards for 2021-2022

- ▶ Maintain contractual class size ratios K-12.
- ▶ Ensure that focused and research-based professional learning initiatives are ongoing for all staff.
- ▶ Maintain team approach at the middle school level.
- ▶ Maintain breadth and depth of core course offerings and extra-curricular activities to the greatest extent possible in light of tax cap realities.
- ▶ Provide students with cross-disciplinary experiences built on a foundation of real-world 21st century skills.
- ▶ Ensure that district facilities continue to be safe, clean, well-maintained, energy efficient and up-to-date.
- ▶ Ensure that school and district offices function efficiently and effectively.
- ▶ Reduce overtime expenditures.



CCSD is Planning for Our Normal Program Structure this Fall

Savings

All Staff Onsite

Elimination of Mid-Day
Greeley Bus Run

Reduction of Substitute
& Aide Support due to
Podding Elimination

Expenditures

Outside Structural/Equip.
Support for Secondary
Lunch

HVAC Specialized
Cleaning



Budget Development - Known Impact

- Projected Enrollment:
 - Slight Increase in Elementary Schools
 - Slight Decrease in Middle Schools & Greeley
- Contracts for CCT, CSEA, COSA & ADM Units
- Employee Retirement System (ERS)
- Teachers' Retirement System (TRS)
- Debt Service
- Assessment Growth Factor
- Health Insurance Premiums
- Equalization Rates
- CPI for Tax Cap Calculations
- Tax Cap
- State Aid Allocations



Budget Development

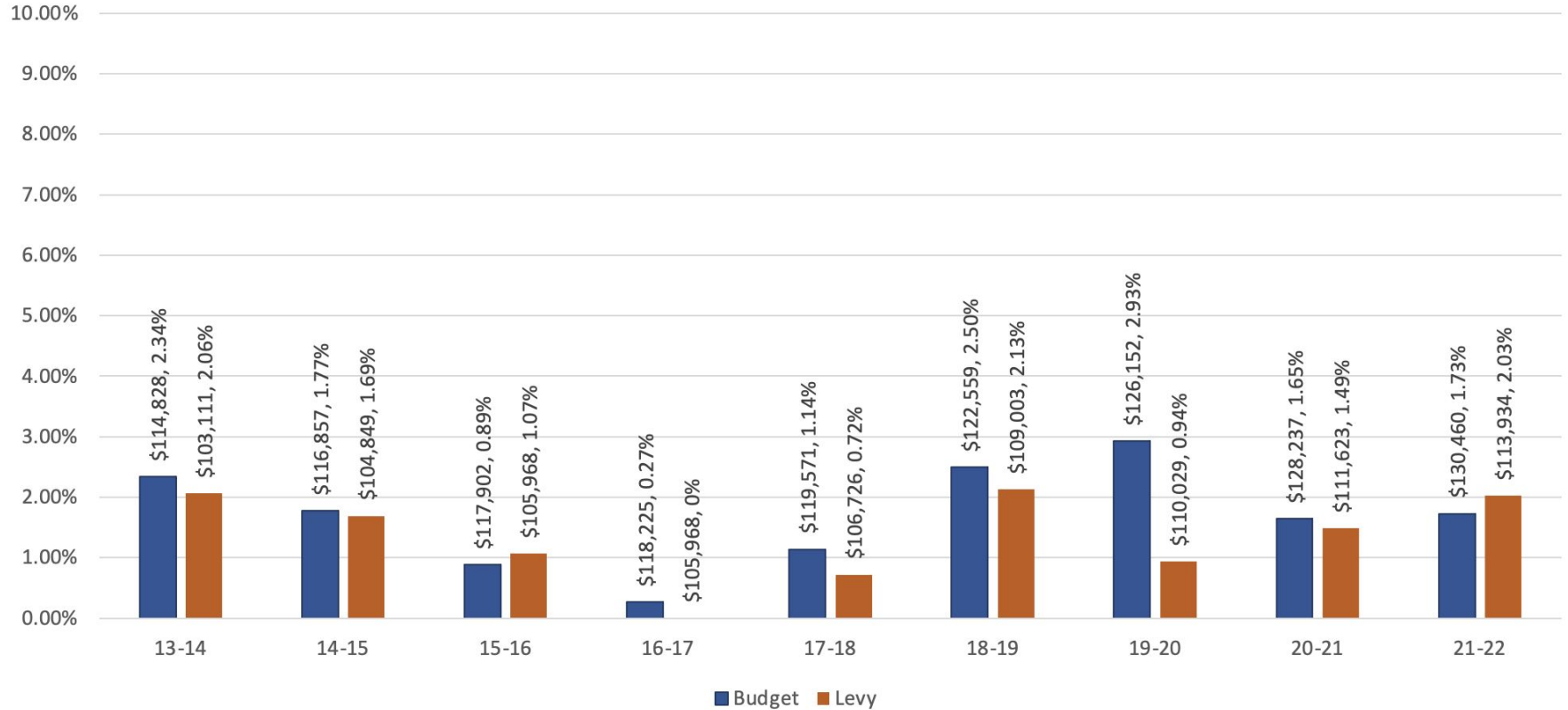
Unknown Impact - Information Pending

- Contractual Obligations for Nurses/Trainers/OT/PT
- Transportation Costs
- Special Education Placements
- Assessed Tax Valuations
- Covid-19 Guidance for 2021/22



CCSD Recent Budget/Levy Increases

(in \$1,000)



CCSD Recent Budget History

2014-15 to 2021-22

	Approved 2014-15	Approved 2015-16	Approved 2016-17	Approved 2017-18	Approved 2018-19	Approved 2019-20	Approved 2020-21	Proposed 2021-22	Cumulative \$ Increase	Cumulative % Increase	Average % Increase
Budget	\$116,856,988	\$117,901,688	\$118,225,288	\$119,571,688	\$122,559,988	\$126,152,188	\$128,237,168	\$130,460,188	\$13,603,200	11.64%	1.66%
Tax Levy	\$104,849,225	\$105,968,116	\$105,968,116	\$106,726,146	\$109,002,541	\$110,028,563	\$111,663,231	\$113,934,076	\$9,084,851	8.66%	1.24%

Tax Rates/\$1,000

New Castle	104.29	105.72	105.93	106.84	108.92	109.63	111.50	TBD	TBD	TBD	TBD
Mt. Pleasant	1,370.08	1,357.24	1,384.24	1,370.66	1,451.06	1,474.66	1,517.28	TBD	TBD	TBD	TBD



Expenditures & Revenues

2020-21 vs. 2021-22



Expenditures

Categories	Approved 2020-21	Proposed 2021-22	\$ Increase	Increase %
Salaries	\$66,134,156	\$66,487,659	\$353,503	0.53%
Employee Benefits	\$27,437,388	\$28,257,353	\$819,965	2.99%
Debt Service	\$8,469,483	\$8,455,607	-\$13,876	-0.16%
Transportation	\$6,885,000	\$6,961,900	\$76,900	1.12%
Operations & Maintenance	\$5,542,124	\$6,003,574	\$461,450	8.33%
Special Education Services	\$4,342,590	\$4,216,448	-\$126,142	-2.90%
BOCES Services	\$2,456,233	\$2,458,155	\$1,922	0.08%
Technology	\$2,126,981	\$2,383,925	\$256,944	12.08%
Per Pupil Allocation	\$1,070,426	\$1,053,992	-\$16,434	-1.54%
Other	\$3,772,787	\$4,181,575	\$408,788	10.84%
Total	\$128,237,168	\$130,460,188	\$2,223,020	1.73%



Expenditures

Categories	Approved 2020-21	Approved 2020-21		Proposed 2021-22	Proposed 2021-22
	\$ Amount	% of Budget		\$ Amount	% of Budget
Salaries	\$66,134,156	51.6%		\$66,487,659	51.0%
Employee Benefits	\$27,437,388	21.4%		\$28,257,353	21.7%
Debt Service	\$8,469,483	6.6%		\$8,455,607	6.5%
Transportation	\$6,885,000	5.4%		\$6,961,900	5.3%
Operations & Maintenance	\$5,542,124	4.3%		\$6,003,574	4.6%
Special Education Services	\$4,342,590	3.4%		\$4,216,448	3.2%
BOCES Services	\$2,456,233	1.9%		\$2,458,155	1.9%
Technology	\$2,126,981	1.7%		\$2,383,925	1.8%
Per Pupil Allocation	\$1,070,426	0.8%		\$1,053,992	0.8%
Other	\$3,772,787	2.9%		\$4,181,575	3.2%
Total	\$128,237,168	100.0%		\$130,460,188	100.0%



Revenues

Categories	Approved 2020-21	Proposed 2021-22	\$ Increase	% Increase
Real Property Taxes	\$111,663,231	\$113,934,076	\$2,270,845	2.03%
State Aid	\$9,945,871	\$10,175,192	\$229,321	2.31%
Appropriation of Fund Balance	\$3,542,865	\$3,542,865	\$0	0.00%
Tax Revenues	\$1,325,000	\$1,325,000	\$0	0.00%
Charges for Services	\$410,201	\$408,055	-\$2,146	-0.52%
Use of Money and Property	\$775,000	\$425,000	-\$350,000	-45.16%
Miscellaneous Revenues	\$575,000	\$650,000	\$75,000	13.04%
Total	\$128,237,168	\$130,460,188	\$2,223,020	1.73%



Revenues

	Approved 2020-21	Approved 2020-21		Proposed 2021-22	Proposed 2021-22
	% Amount	% of Budget		% Amount	% of Budget
Real Property Taxes	\$111,663,231	87.1%		\$113,934,076	87.3%
State Aid	\$9,945,871	7.8%		\$10,175,192	7.8%
Appropriation of Fund Balance	\$3,542,865	2.8%		\$3,542,865	2.7%
Tax Revenues	\$1,325,000	1.0%		\$1,325,000	1.0%
Charges for Services	\$410,201	0.3%		\$408,055	0.3%
Use of Money and Property	\$775,000	0.6%		\$425,000	0.3%
Miscellaneous Revenues	\$575,000	0.4%		\$650,000	0.5%
Total	\$128,237,168	100.0%		\$130,460,188	100.0%



Tax Analysis 2021-22 (Estimated)

School District Budget		130,460,188
Less: Revenue from sources other than current local property taxes		12,983,247
Appropriation of Fund Balance		3,542,865
Tax Levy		113,934,076
	New Castle	Mt. Pleasant
Assessed Taxable Valuation	906,493,601	6,778,314
Equalization Rate	19.06%	1.37%
Full Taxable Valuation	4,756,000,005	494,767,445
Portion of Tax Levy	90.6%	9.4%
Tax Levy	103,198,336	10,735,740
Rate Per \$1,000		
School District Estimated 2021-22	113.843425	1,583.836266
Compared to School District Actual 2020-21	111.506306	1,517.282241
\$ Increase per @1,000	2.34	66.55
% Increase	2.10%	4.39%



Property Tax Report Card

Contact Person: John L. Chow	Adopted Budget 2020-21 (A)	Proposed Budget 2021-22 (B)	Percent Change (C)
Telephone Number: 914-238-7200 x1006			
Total Budgeted Amount, not Including Separate Propositions	128,237,168	130,460,188	1.73%
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	111,663,231	113,934,076	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable 2	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	111,663,231	113,934,076	2.03%
F. Permissible Exclusions to the School Tax Levy Limit	5,504,836	5,769,105	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions 3	107,840,136	108,164,971	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions	106,158,395	108,164,971	
I. Difference: (G - H); (negative value requires 60.0% voter approval) 2	1,681,741	0	
Public School Enrollment	3,556	3,556	0.00%
Consumer Price Index	1.81%	1.23%	

1 Include any prior year reserve for excess tax levy, including interest.

2 Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may effect voter approval requirements.

3 For 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	11,404,594	11,395,000
Assigned Appropriated Fund Balance	5,870,595	6,150,000
Adjusted Unrestricted Fund Balance	5,636,662	5,205,360
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.40%	3.99%

Capital Project Consideration for 2021-22

Project: *Horace Greeley High School Gym Boiler Room*

The Facilities Committee is recommending a proposition to resolve a steam pipe leak at Horace Greeley High School.

The estimated project cost is \$650,000.

Funding will be transferred from the Capital Reserve Fund and therefore will have no impact on tax levy.





Enrollment Projections & Sections

Class Size - District Thresholds

Grade Level	Threshold
K	20 Students
1	23 Students
2-4	25 Students
5-12	28 Students

Negotiated between CCT & ADM
Approved by the BOE



Elementary School Sections



2020-21				2021-22			
Grade	Enrollment	Sections	Class Size		Enrollment	Sections	Class Size
DG							
K	69	4	17.3		73	4	18.3
1	72	4	18.0		74	4	18.5
2	107	5	21.4		74	4	18.5
3	91	4	22.8		110	5	22.0
4	91	4	22.8		92	4	23.0
	430	21			423	21	
RB							
K	86	4	21.5		92	5	18.4
1	82	4	20.5		92	4	23.0
2	76	4	19.0		88	4	22.0
3	85	4	21.3		77	4	19.3
4	90	4	22.5		91	4	22.8
	419	20			440	21	
WO							
K	81	4	20.3		85	5	17.0
1	58	4	14.5		82	4	20.5
2	97	4	24.3		65	3	21.7
3	76	4	19.0		102	5	20.4
4	77	4	19.3		78	4	19.5
	389	20			412	21	
Total	1238	61			1275	63	

-Class Sections are subject to change based on actual enrollment & are finalized in the summer

Middle School Sections



CHAPPAQUA
Central School District

2020-21				2021-22		
Grade	Enrollment	Team Teachers	Class Size	Enrollment	Team Teachers	Class Size
	Bell					
5	148	6	24.7	141	6	23.5
6	129	6	21.5	158	8	19.8
7	171	8	21.4	128	6	21.3
8	159	8	19.9	172	8	21.5
	607	28		599	28	
	SB					
5	133	6	22.2	128	6	21.3
6	122	6	20.3	126	6	21.0
7	157	8	19.6	126	6	21.0
8	123	6	20.5	154	8	19.3
	535	26		534	26	
Total	1142	54		1133	54	

High School Sections



Grade	2020-21	2021-22 Projected
9	299	281
10	271	300
11	292	268
12	314	299
Total	1176	1148

Class Size Impacted	2020-21		2021-22	
	Sections	Projected	Sections	Projected
English	55	21.8	55	20.9
Math	67	17.9	67	17.1
Social Studies	67	17.9	67	17.1
Science	70	17.1	70	16.4

Contingency Budget



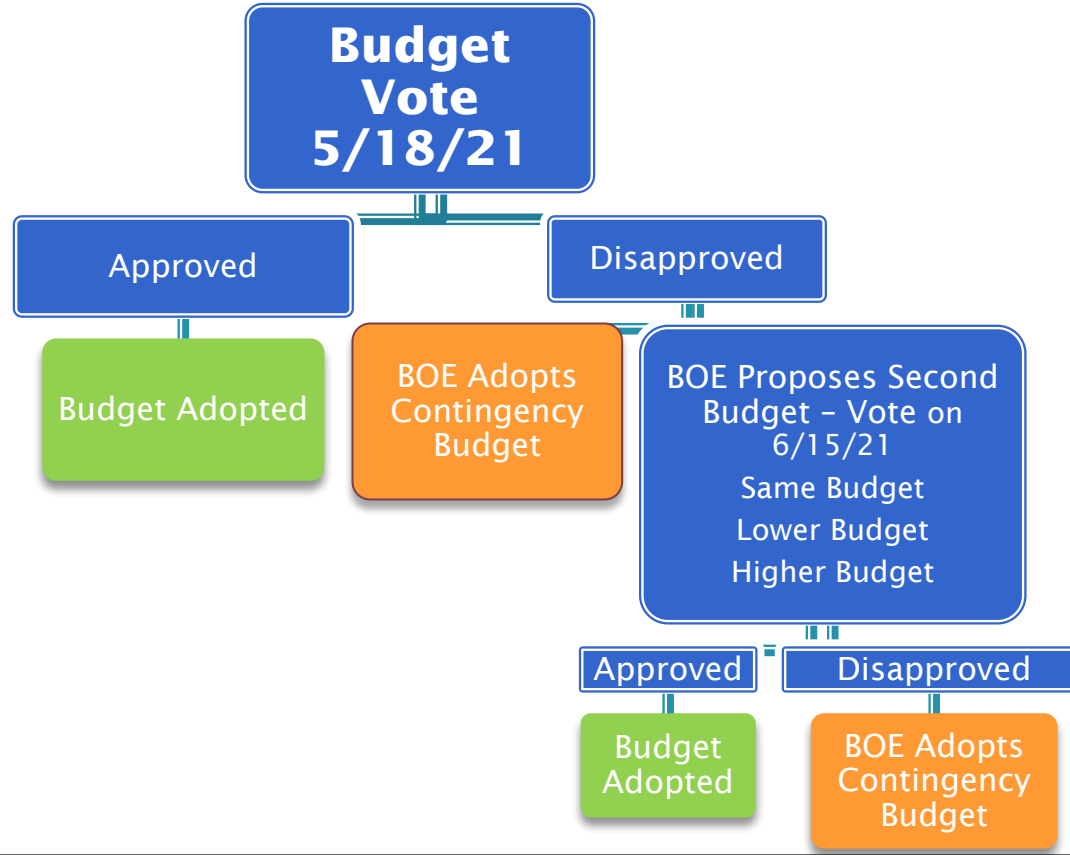


What is a Contingency Budget?

- When voters reject the proposed budget
- 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?





Contingency Budget: Reduction Amount

Categories	Approved 2020-21	Proposed 2021-22	\$ Increase	% Increase
Real Property Taxes	\$111,663,231	\$113,934,076	\$2,270,845	2.03%
State Aid	\$9,945,871	\$10,175,192	\$229,321	2.31%
Appropriation of Fund Balance	\$3,542,865	\$3,542,865	\$0	0.00%
Tax Revenues	\$1,325,000	\$1,325,000	\$0	0.00%
Charges for Services	\$410,201	\$408,055	-\$2,146	-0.52%
Use of Money and Property	\$775,000	\$425,000	-\$350,000	-45.16%
Miscellaneous Revenues	\$575,000	\$650,000	\$75,000	13.04%
Total	\$128,237,168	\$130,460,188	\$2,223,020	1.73%

Impact of \$2,270,845 Budget Reduction on CCSD

Reduction in Personnel Expenditures & Non-Personnel Expenditures

Expend Additional Fund Balance



Budget Summary

Chappaqua Central School District Proposed Budget

2021/2022 = \$130,460,188 or 1.73%

1 Proposition for Voter Consideration:

(no impact on tax levy)

Greeley Gym Boiler Room - \$650,000

CCSD Budget Highlights

- Responsive to the BOE's Strategic Questions & the Strategic Coherence Plan
- Meets the 2021-22 Operating Standards
- Supports Physical, Social, and Emotionally Safety
- Provides funding for Equity & Diversity Professional Development
- Increases leadership capacity & oversight of technology systems & district communications
- Maintains robust professional learning required for post-pandemic instructional model
- Adjusts personnel based on enrollment
- Maintain a budget below the tax cap to ensure that it is fiscally sustainable and community members are eligible for property tax rebate



Budget Notice

CHAPPAQUA CENTRAL SCHOOL DISTRICT BUDGET NOTICE 2021-2022

Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$128,237,168	\$130,460,188	\$128,189,343
Increase/Decrease for the 2021-22 School Year		\$2,223,020	-\$47,825
Percentage Increase/Decrease in Proposed Budget		1.73%	-0.04%
Change in the Consumer Price Index		1.23%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$111,663,231	\$113,934,076	
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)	\$111,663,231	\$113,934,076	\$111,663,231
F. Permissible Exclusions to the School Tax Levy Limit	\$5,504,836	\$5,769,105	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$107,840,136	\$108,164,971	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)	\$106,158,395	\$108,164,971	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$1,681,741	\$0	
Administrative Component	10,738,082	11,350,036	11,024,283
Program Component	95,462,700	96,279,619	94,731,925
Capital Component	22,186,386	22,830,533	22,433,135

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



Budget Notice

*Provide a statement of assumptions made in projecting a contingency budget for the 2021-22 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The contingency budget would require \$2,270,845 in reductions from the proposed 2021-22 budget. Reductions would be made across the budget beginning with the non-contingent expenses. The reductions would include student supplies, certain equipment purchases, field trips, athletics, building & grounds, and staffing.

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

Description	Amount
Install new boiler at the Horace Greeley High School Gymnasium, including associated mechanical, electrical, general trade work and incidentals.	A maximum of \$650,000 to be taken from the Capital Reserve Fund

The basic school tax relief (STAR) exemption is authorized by section 425 of the real Property Tax Law.	Under the Budget Proposed for the 2021-22 School Year
Estimated Basic STAR Exemption Savings	\$1,775

The annual budget vote for the fiscal year 2021-2022 by the qualified voters of the Chappaqua Central School District, Westchester County, New York, will be held on May 18, 2021



Voter Information

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

To be eligible to vote on May 18, 2021, 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 13, 2021, five (5) days prior to the election.

Applications for absentee ballots for electing board members and voting on the 2021-22 school and library budgets may be obtained from the District Clerk or the website: www.chappaquaschools.org. State Education Law prohibits absentee registration.

Budget Calendar

Event	Date
Budget Preview	Jan. 13, 2021 
Superintendent's Budget Recommendation	March 3, 2021 
Component Budgets	March 17, 2021: Curriculum, Technology, Special Education, Athletics 
	March 24, 2021: Operation & Maintenance, Non-Instructional Budget, Revenue, Tax Rate, Contingency Budget 
Budget Adoption	April 14, 2021 
Budget Hearing	May 5, 2021 
Public Library Budget	May 5, 2021 
Budget Vote	May 18, 2021

Budget Comments

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

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Thank You!