



**CHAPPAQUA**  
Central School District

# District Budget Hearing

**2022-23**

**May 4, 2022**

# **Chappaqua Central School District Proposed Budget:**

**2022-2023 = \$133,963,411**

**Budget Increase of \$3,503,223 or 2.69%**



# CCSD Board Of Education

## Strategic Questions

### Question 1 ~ Budget & Operations

“How can the District ensure continuing excellence in its academic, social-emotional and extracurricular programs while developing a budget that is fiscally responsible?”

### Question 2 ~ Teaching & Learning

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

### Question 3 ~ Social-Emotional Learning

“How can the District ensure that it develops students who are ethical, empathic, respectful, and resilient global citizens and leaders?”

2022-23

# 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

5

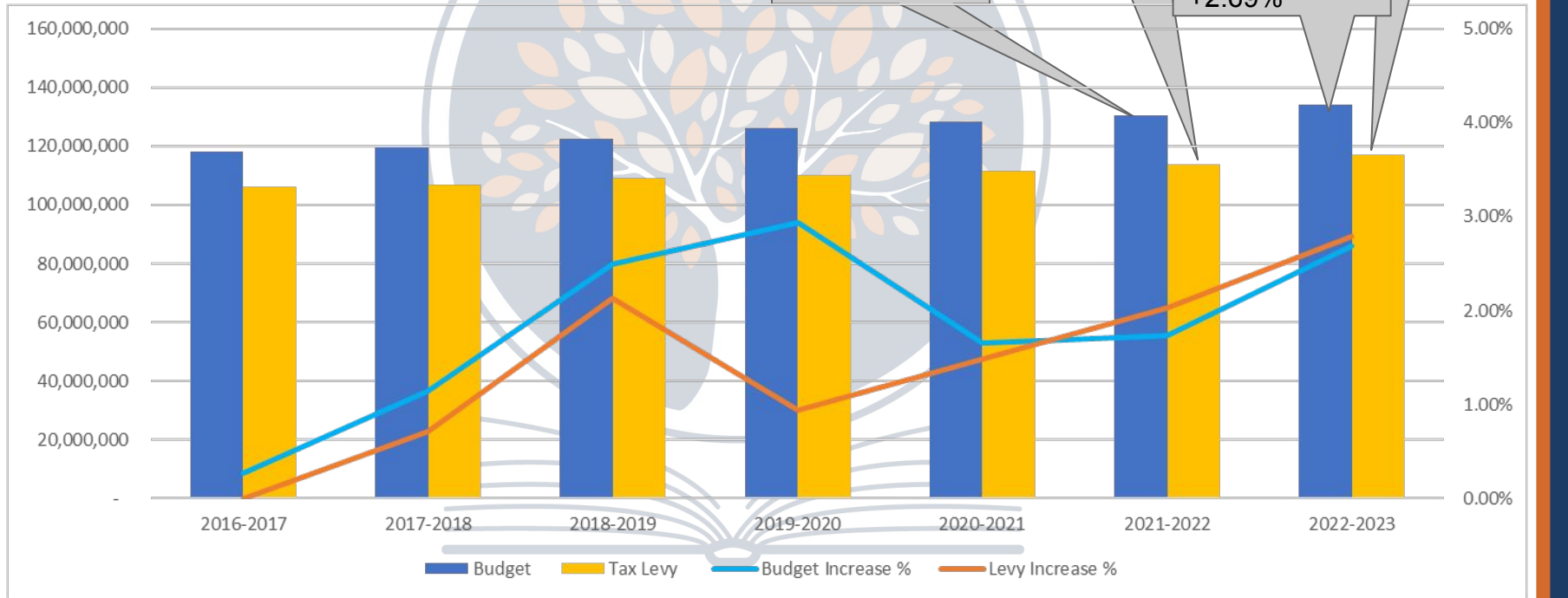
Cultivate  
Equitable,  
Affirming and  
Culturally  
Responsive  
Learning  
Environments

6




# **Chappaqua Central School District 2022-2023 Financial Slides**

# Recent Budget History





# Expenditures

Categories 	Approved 2021-2022	Proposed 2022-2023	Increase (\$)	Increase (%)
Salaries	66,457,876	66,665,772	207,896	0.3%
Benefits	28,238,851	29,147,379	908,528	3.2%
Debt Service	8,455,607	8,556,715	101,108	1.2%
Transportation	6,961,900	7,239,811	277,911	4.0%
Operations & Maintenance	6,003,574	6,126,455	122,881	2.0%
Special Education	4,216,448	4,953,208	736,760	17.5%
BOCES Services	2,458,155	2,836,584	378,429	15.4%
Technology	2,383,925	2,791,925	408,000	17.1%
Per Pupil	1,054,927	1,052,771	(2,156)	-0.2%
Other	4,228,925	4,592,791	363,866	8.6%
<b>Total Budget</b>	<b>130,460,188</b>	<b>133,963,411</b>	<b>3,503,223</b>	<b>2.7%</b>



# Expenditures

Categories	Approved 2021-2022	% of Budget	Proposed 2022-2023	% of Budget
Salaries	66,457,876	50.9%	66,665,772	49.8%
Benefits	28,238,851	21.6%	29,147,379	21.8%
Debt Service	8,455,607	6.5%	8,556,715	6.4%
Transportation	6,961,900	5.3%	7,239,811	5.4%
Operations & Maintenance	6,003,574	4.6%	6,126,455	4.6%
Special Education	4,216,448	3.2%	4,953,208	3.7%
BOCES Services	2,458,155	1.9%	2,836,584	2.1%
Technology	2,383,925	1.8%	2,791,925	2.1%
Per Pupil	1,054,927	0.8%	1,052,771	0.8%
Other	4,228,925	3.2%	4,592,791	3.4%
<b>Total Budget</b>	<b>130,460,188</b>	<b>100.0%</b>	<b>133,963,411</b>	<b>100.0%</b>





# Revenues

<b>Categories</b>	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>	<b><u>+/- (\$)</u></b>	<b><u>+/- (%)</u></b>
Real Property Taxes	113,934,076	117,107,287	3,173,211	2.79%
State Aid	10,175,192	10,509,174	333,982	3.28%
Appropriated Fund Balance	\$3,542,865	\$3,500,000	(42,865)	-1.21%
Sales Tax Revenues	1,325,000	1,615,183	290,183	21.90%
Charges for Services	408,055	377,132	(30,923)	-7.58%
Use of Money or Property	425,000	413,604	(11,396)	-2.68%
Misc. Other Income	650,000	441,031	(208,969)	-32.15%
<b>Total</b>	<b>130,460,188</b>	<b>133,963,411</b>	<b>3,503,223</b>	<b>2.69%</b>

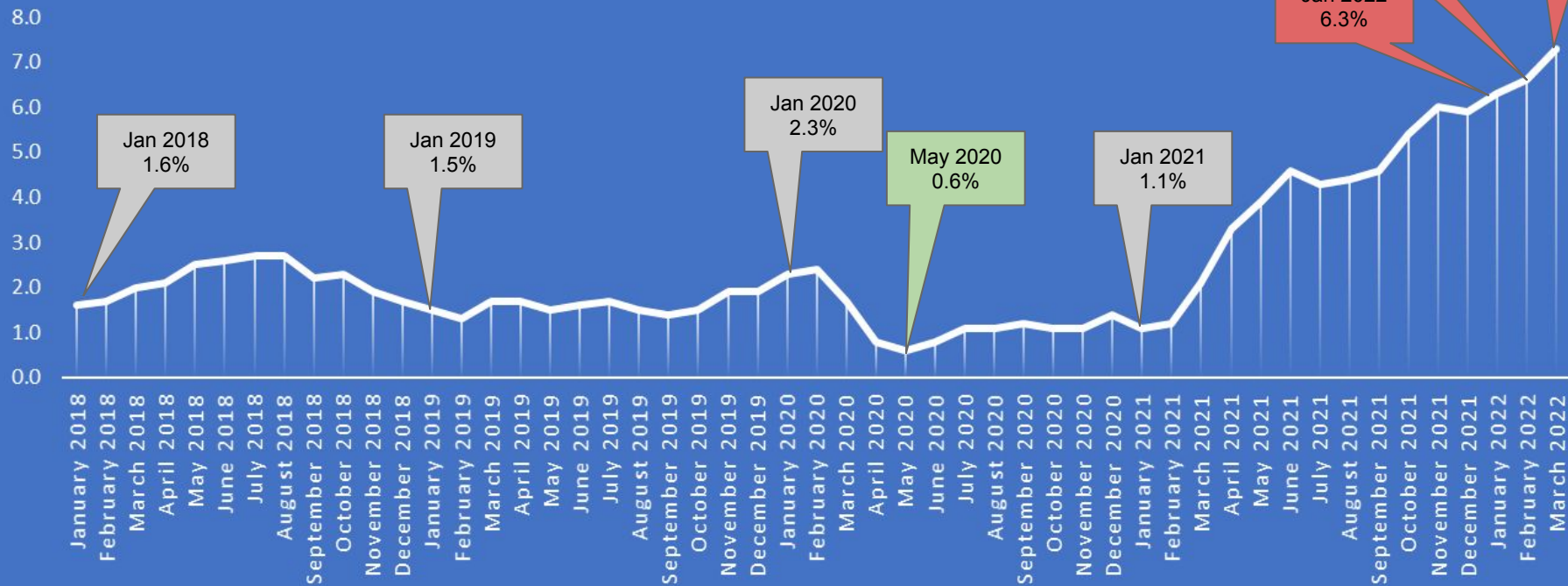


# Revenues

	<u>2021-2022</u>		<u>2022-2023</u>	
<u>Categories</u>	<u>Amount</u>	<u>% of Total</u>	<u>Amount</u>	<u>% of Total</u>
Real Property Taxes	113,934,076	87.3%	117,107,287	87.4%
State Aid	10,175,192	7.8%	10,509,174	7.8%
Appropriated Fund Balance	\$3,542,865	2.7%	\$3,500,000	2.6%
Sales Tax Revenues	1,325,000	1.0%	1,615,183	1.2%
Charges for Services	408,055	0.3%	377,132	0.3%
Use of Money or Property	425,000	0.3%	413,604	0.3%
Misc. Other Income	650,000	0.5%	441,031	0.3%
<b>Total</b>	<b>130,460,188</b>	<b>100.0%</b>	<b>133,963,411</b>	<b>100.0%</b>

# Inflation Trends

## CPI-U NORTHEAST REGION JAN 2018 TO JAN 2022



# Property Tax Cap: Full Calculation

BASIC FORMULA				
Prior Year Tax Levy (2021-2022)				\$ 113,934,076
Tax Base Growth Factor (ORPS)			x	1.0024
				\$ 114,207,518
Prior Year Exemptions				
BOCES Capital Exclusion	83,155			
Debt Service	6,482,669			
Capital Expenditures	360,000			
Lease Purchase: EPC	1,204,921			
Less: Bldg Aid	(2,361,640)			
	5,769,105		-	(5,769,105)
				\$ 108,438,413
ADJUSTED PRIOR YEAR LEVY			=	\$ 108,438,413
Allowable Levy Growth Factor (CPI)			x	2.00%
TAX LEVY LIMIT BEFORE EXCLUSIONS:				\$ 110,607,181

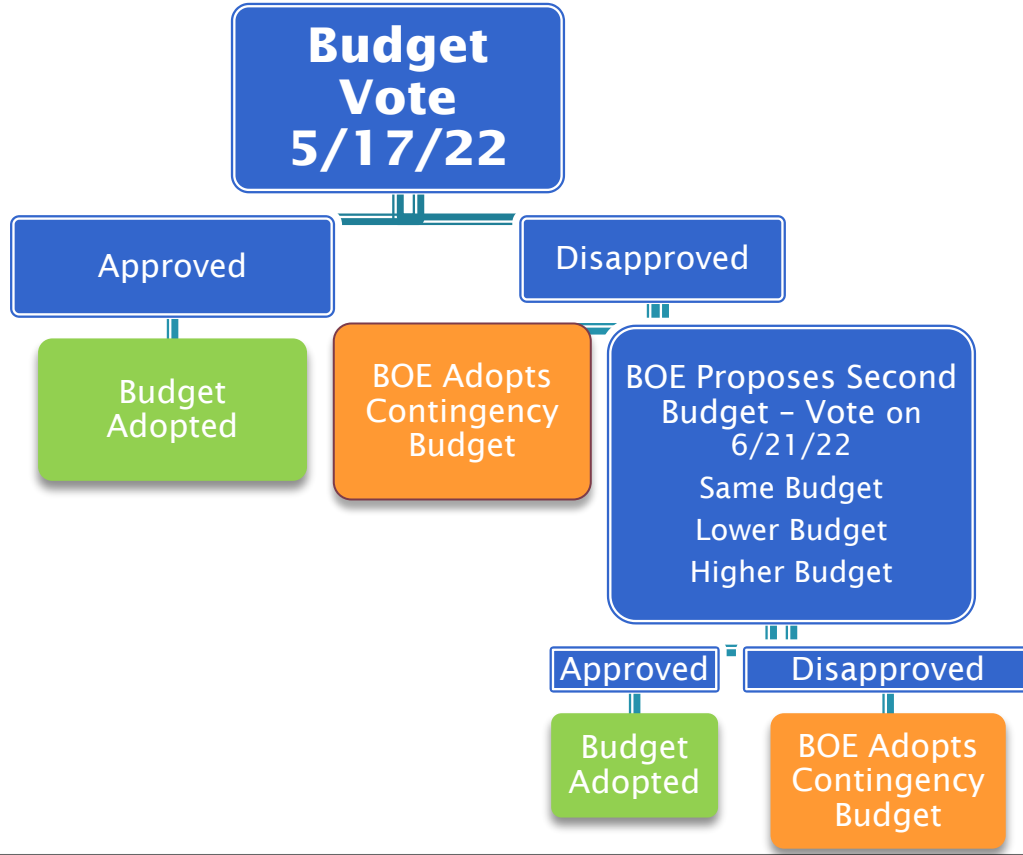
+ EXCLUSIONS				
Available Carryover				+ \$ -
Current Year Exemptions (2022-2023)				
BOCES Capital Exclusion	82,149			
Debt Service	6,461,794			
Capital Expenditures	915,339			
Lease Purchase: EPC	1,204,921			
Less: Bldg Aid	(2,164,097)			
				+ \$ 6,500,105
PENSIONS	Salary Base	Rate	Exemptions	
TRS			N/A	
ERS			N/A	
				+ \$ -
TAX LEVY LIMIT WITH EXCLUSIONS:				\$ 117,107,287
TAX CAP LIMIT:				\$ 3,173,211
				2.79%



As of March 1, 2022



# Contingency Budget



CCSD Contingency  
Reduction: **\$3,173,211**

- Reduce Instructional Personnel
- Reduce Non-Instructional Personnel
- Defer Building Repairs
- Use additional fund balance



# Budget Notice

## CHAPPAQUA CENTRAL SCHOOL DISTRICT BUDGET NOTICE 2022-2023

Overall Budget Proposal	Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$130,460,188	\$133,963,411	\$130,790,200
Increase/Decrease for the 2021-22 School Year		\$3,503,223	\$330,012
Percentage Increase/Decrease in Proposed Budget		2.69%	0.25%
Change in the Consumer Price Index		4.70%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$113,934,076	\$117,107,287	
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)	\$113,934,076	\$117,107,287	\$113,934,076
F. Permissible Exclusions to the School Tax Levy Limit	\$5,769,105	\$6,500,106	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$108,164,971	\$110,607,181	
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)	\$108,164,971	\$110,607,181	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	11,350,036	12,309,734	12,049,934
Program Component	96,279,619	99,821,111	98,115,201
Capital Component	22,830,533	21,832,566	20,625,066

\*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 2022-23 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The contingency budget would require \$3,173,211 in reductions from the proposed 2022-23 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

The basic school tax relief (STAR) exemption is authorized by section 425 of the real Property Tax Law.	Under the Budget Proposed for the 2022-23 School Year
Estimated Basic STAR Exemption Savings	\$1,702

The annual budget vote for the fiscal year 2022-23 by the qualified voters of the Chappaqua Central School District, Westchester County, New York, will be held at Horance Greeley High School in said Disitrect on Tuesday May 17, 2021 between the hours of 7:00am and 9:00pm, at which time the polls will be open to vote by voting ballot or machine.



# Tax Analysis 2022-23 – (Estimated)

## Estimated Tax Rate Analysis 2022-23

School District Budget	\$ 133,963,411	
Less: Revenue from sources other than current local property taxes	13,356,124	
Less: Appropriated Fund Balance	\$ 3,500,000	
Tax Levy	\$ 117,107,287	
	New Castle	Mt. Pleasant
Assessed Taxable Valuation	910,173,973	6,757,585
Equalization Rate	19.38%	1.31%
Full Taxable Valuation	4,696,460,129	515,846,183
Portion of Tax Levy	90.1%	9.9%
Tax Levy	105,517,533	11,589,754

## Rate Per \$1,000 (Estimated)

School District Estimated 2022-23	115.93	1,715.07
Compared to School District Actual 2021-22	113.91	1,584.96
\$ Increase per @1,000	2.03	130.11
% Increase	1.78%	8.21%





# Budget Summary & Calendar

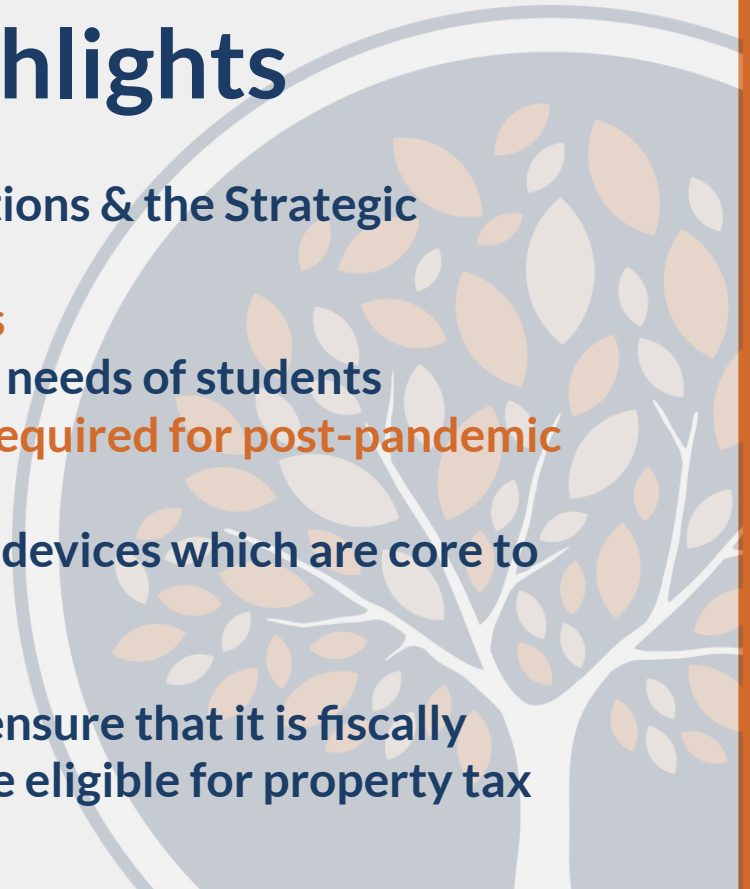
# Chappaqua Central School District Proposed Budget

**2022-2023 = \$133,963,411 or 2.69%**

Tax Cap compliant levy increase of  
\$3,173,211 or 2.79%

# 2022-2023 Budget Highlights

- Responsive to the BOE's Strategic Questions & the Strategic Coherence Plan
- **Meets the 2022-23 Operating Standards**
- Supports Physical, Social, and Emotional needs of students
- **Maintains robust professional learning required for post-pandemic instructional model**
- Invests in technology infrastructure and devices which are core to instruction
- **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 Voter Information

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

To be eligible to vote on May 17, 2022, 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.



# Budget Voter Information

Register on any business day at the office of the District Clerk during normal business hours up to May 12, 2022, five (5) days prior to the election.

*Applications* for absentee ballots for electing board members and voting on the 2022-23 school and library budgets may be obtained from the District Clerk or the website:

[www.chappaquaschools.org](http://www.chappaquaschools.org).

State Education Law prohibits absentee registration.



# Board of Education- Election Details

## Qualifications for Membership on the School Board

- Must be able to read and write
- Must be a qualified voter of the District; that is, a citizen of the US, at least 18 years of age or older, and not adjudged to be an incompetent (A convicted felon is barred from running for a seat on a board of education if his or her maximum prison sentence has not expired or if he or she has not been pardoned or discharged from parole).
- Must be and have been a resident (but not necessarily taxpayer) of the District for a continuous and uninterrupted period of at least one year
- May not have been removed from any school district office within the preceding year
- May not reside with another member of the same school board as a member of the same family
- May not be a current employee of the school board
- May not simultaneously hold another incompatible public office

Anyone interested in running for the Board of Education should contact Liisa Elsner, District Clerk at 238-7200 x1002 to obtain a petition. The deadline for filing the petition is 5:00 p.m. on April 18, 2022.

## **3 Open Seats on the CCSD BOE**

Two Seats = three year terms beginning on July 1st

One Seat = one year term that begins May 18th

\*seat placement is based on vote count\*



# Budget Calendar

Event	Date
Budget Preview	Jan. 12, 2022 ✓
Superintendent's Budget Recommendation	March 2, 2022 ✓
Component Budgets	March 15, 2022: Curriculum, Technology, Special Education, Athletics
	March 23, 2022: Operations & Maintenance, Non-Instructional Budget, Revenue, Tax Rate, Contingency Budget ✓
PTA Budget Forum	March 28, 2022 (6PM via Zoom) ✓
Budget Adoption	April 6, 2022 ✓
Budget Hearing	May 4, 2022 ✓
Public Library Budget	May 4, 2022 ✓
Budget Vote	May 17, 2022

# Budget Comments

	EMAIL	PHONE
Board of Education	<a href="mailto:board@chappaquaschools.org">board@chappaquaschools.org</a>	
Christine Ackerman, Superintendent	<a href="mailto:chackerman@chappaquaschools.org">chackerman@chappaquaschools.org</a>	914-238-7200 ext.1002
Andrew Lennon, Assistant Superintendent for Business	<a href="mailto:anlennon@chappaquaschools.org">anlennon@chappaquaschools.org</a>	914-238-7200 ext.1006