

Chappaqua Central School District Proposed Budget 2012-2013

Overview



February 28, 2012

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?

Four Pillars of a School Budget

1. Class size (staffing)
2. Program (course offerings, curriculum, support services, professional development)
3. Infrastructure (buildings and grounds, technology, clerical)
4. Contractual obligations (collective bargaining)

Operating Standards for 2012-13

- ▶ Ensure tradition of excellence in teaching and learning continues.
- ▶ Ensure that focused and research-based professional **learning** initiatives are **ongoing** for faculty and **administration**.
- ▶ **Ensure continual program improvement.**
- ▶ Maintain contractual class size ratios K-12.
- ▶ Maintain team approach at the middle school level.

Operating Standards for 2012-13

- ▶ Maximize efficiencies in scheduling personnel wherever possible.
- ▶ Offer equivalent breadth and depth of core course offerings and extra-curricular activities at Greeley.
- ▶ Ensure that district facilities continue to be clean, well-maintained, and **energy efficient**.
- ▶ Ensure that school and district offices function efficiently and effectively.
- ▶ Reduce overtime expenditures.

What we DO know that will impact next year's budget (1/10/12)

- ▶ New Middle School Schedule
- ▶ Reduction in Federal Aid
- ▶ Slight Enrollment Decline
- ▶ Debt Service
- ▶ Teachers' & Administrators' Contracts
- ▶ Health Insurance Premiums
- ▶ Employee Retirement System (ERS)
- ▶ Equalization Rates

What we DON'T know that will impact next year's budget (1/10/12)

- ▶ Teachers Retirement System (TRS) ✓
- ▶ Contract for Support Staff and Custodians
- ▶ Transportation Costs
- ▶ Special Education Placements
- ▶ State Aid ✓
- ▶ Assessed Tax Value
- ▶ Tax Certiorari Settlements
- ▶ Tax Cap Number ✓

Budget vs. Tax Levy vs. Tax Rates

Budget

vs.

Tax Levy

vs.

Tax Rates

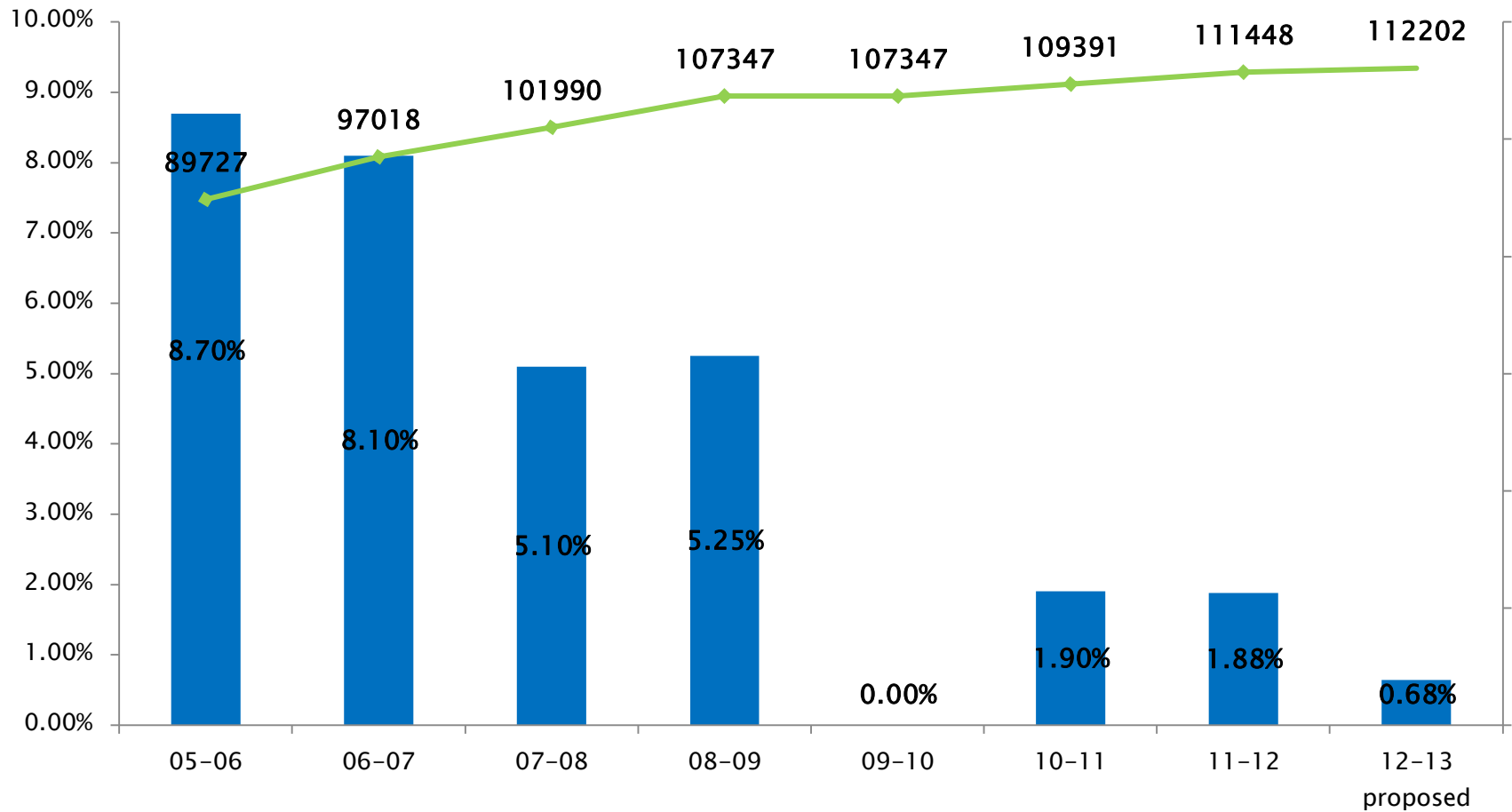
Proposed Budget 2012-13

▶ **Approved 2011-12 Budget:**
\$111,448,488

▶ **Proposed 2012-13 Budget:**
\$112,202,888

Increase: **\$ 754,400**
 or 0.68%

Recent Budget Increases (in \$1,000)



Four Most Recent Budgets (2009-10 to 2012-13 proposed)

	Approved 2008-09	Approved 2009-10	Approved 2010-11	Approved 2011-12	Proposed 2012-13	Cumulative \$ Increase	Cumulative % Increase
Budget	\$107,347,134	\$107,347,134	\$109,391,348	\$111,448,488	\$112,202,888	\$4,855,754	4.52%
Tax Levy	\$95,824,257	\$95,909,088	\$98,133,505	\$98,944,582	\$101,032,134	\$5,207,877	5.43%
Tax Rates/\$1,000							
New Castle	93.32	93.30	95.62	98.06	TBD	TBD	TBD
Mt. Pleasant	1,104.88	1,132.87	1,273.65	1,191.60	TBD	TBD	TBD

Performance Vs. Expenditures

Chappaqua is
14th out of 46

PUTNAM/WESTCHESTER CONTRACT ANALYSIS

HISTORY OF PER PUPIL COST

PUTNAM/ WESTCHESTER DISTRICTS	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 PROJECTED
POCANTICO HILLS	41,479	41,416	43,656
KATONAH	28,149	29,001	31,388
BRIARCLIFF	29,533	28,164	29,766
NORTH SALEM	27,237	27,370	29,515
BYRAM HILLS	25,087	26,327	29,392
ELMSFORD	27,390	32,394	29,270
SCARSDALE	26,162	26,688	29,183
HARRISON	27,304	26,751	29,025
IRVINGTON	26,719	27,496	28,304
GARRISON	21,109	24,129	27,827
ARDSLEY	26,855	27,503	27,733
BRONXVILLE	27,348	27,350	27,441
CHAPPAQUA	24,868	25,829	26,959
BEDFORD	25,234	25,720	26,952
VALHALLA	26,695	25,337	26,458
HASTINGS	24,344	23,905	26,186
EDGEMONT	23,304	23,457	26,154
DOBBS FERRY	25,303	26,288	26,078
WHITE PLAINS	25,539	24,591	26,057
BLIND BROOK	23,740	24,279	25,993
TUCKAHOE	27,318	25,508	25,652
MT PLEASANT	25,165	24,047	25,643
CROTON-HARMON	22,247	24,342	25,397
BREWSTER	23,291	23,355	24,973
LAKELAND	21,571	22,165	24,938
PLEASANTVILLE	21,607	24,251	24,887
CARMEL	22,131	22,571	24,867
MAMARONECK	22,668	22,779	24,260
PUTNAM VALLEY	24,201	24,307	23,996
HALDANE	21,384	22,907	23,927
PEEKSKILL	22,464	24,186	23,290
SOMERS	21,782	23,698	23,272
MAHOPAC	21,098	21,898	23,185
OSSINING	21,958	22,994	23,181
EASTCHESTER	21,691	22,404	23,073
TARRYTOWNS	24,018	24,097	23,070
MT VERNON	20,965	21,936	22,576
PELHAM	19,843	22,129	22,208
RYE CITY	21,349	21,004	21,470
PORT CHESTER	17,775	17,896	18,321
GREENBURGH	32,436	33,771	
HENDRICK HUDSON	24,078	25,553	
NEW ROCHELLE	20,340	19,948	
RYE NECK	22,364	23,059	
YONKERS	18,931	18,675	
YORKTOWN	22,573	23,930	

PUTNAM/WESTCHESTER CONTRACT ANALYSIS
HISTORY OF PER PUPIL COST

	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 PROJECTED
POCANTICO HILLS	41,479	41,416	43,656
Greenburgh 7	32,436	33,771	31,854
KATONAH	28,149	29,001	31,388
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GARRISON	21,109	24,129	27,827
ARDSLEY	26,855	27,503	27,733
BRONXVILLE	27,348	27,350	27,441
CHAPPAQUA	24,868	25,829	26,959

Expenditures:

2011-12 Approved vs. 2012-13 Proposed

Categories	Approved 2011-12	Proposed 2012-13	\$ Increase	% Increase
Salaries	\$58,599,475	\$59,219,561	\$620,086	1.06%
Employee Benefits	\$24,382,066	\$24,823,520	\$441,454	1.81%
Transportation	\$6,065,310	\$6,211,038	\$145,728	2.40%
Debt Services	\$5,931,117	\$5,100,128	(\$830,989)	(14.01%)
Special Education	\$5,125,832	\$5,518,518	\$392,686	7.66%
Op. & Maintenance	\$4,291,805	\$4,251,805	(\$40,000)	(0.93%)
BOCES Services	\$1,979,110	\$2,016,200	\$37,090	1.87%
Per Pupil Allocation	\$1,422,359	\$1,301,696	(\$120,663)	(8.48%)
Technology	\$1,296,664	\$1,290,811	(\$5,853)	(0.45%)
Other	\$2,354,750	\$2,469,611	\$114,861	4.88%
TOTAL	\$111,448,488	\$112,202,888	\$754,400	0.68%

Expenditures: % of Budget

Categories	Approved 2011-12	Approved 2011-12		Proposed 2012-13	Proposed 2012-13
	\$ Amount	% of Budget		\$ Amount	% of Budget
Salaries	\$58,599,475	52.6%		\$59,219,561	52.8%
Employee Benefits	\$24,382,066	21.9%		\$24,823,530	22.1%
Transportation	\$6,065,310	5.4%		\$6,211,038	5.5%
Debt Services	\$5,931,117	5.3%		5,100,128	4.5%
Special Education	\$5,125,832	4.6%		\$5,518,518	4.9%
Op. & Maintenance	\$4,291,805	3.9%		\$4,251,805	3.8%
BOCES Services	\$1,979,110	1.8%		\$2,016,200	1.8%
Per Pupil Allocation	\$1,422,359	1.3%		\$1,301,696	1.2%
Technology	\$1,296,664	1.2%		\$1,290,811	1.2%
Other	\$2,354,750	2.1%		\$2,469,611	2.2%
TOTAL	\$111,448,488	100%		112,202,888	100%

Revenues:

2011-12 Approved vs. 2012-13 Projected

Categories	Approved 2011-12	Proposed 2012-13	\$ Increase	% Increase
Real Property Taxes	\$98,944,582	\$101,032,134	\$2,087,552	2.11%
State Aid	\$6,344,215	\$6,199,063	-\$145,152	-2.29%
Unappropriated Fund Balance	\$4,250,000	\$3,000,000	-\$1,250,000	-29.4%
Tax Revenues	\$923,500	\$752,500	-\$171,000	-18.52%
Charges for Services	\$349,500	\$372,500	\$23,000	6.58%
Use of Money & Property	\$325,000	\$325,000	\$0	0.0%
Other	\$311,691	\$521,691	\$210,000	67.37%
TOTAL	\$111,448,488	\$112,202,888	\$754,400	0.68%

Revenues: % of Budget

Categories	Approved 2011-12	Approved 2011-12		Proposed 2012-13	Proposed 2012-13
	\$ Amount	% of Budget		\$ Amount	% of Budget
Real Property Taxes	\$98,944,582	88.8%		\$101,032,134	90.0%
State Aid	\$6,344,215	5.7%		\$6,199,063	5.5%
Unappropriated Fund Balance	\$4,250,000	3.8%		\$3,000,000	2.7%
Tax Revenues	\$923,500	0.8%		\$752,500	0.7%
Charges for Services	\$349,500	0.3%		\$372,500	0.3%
Use of Money & Property	\$325,000	0.3%		\$325,000	0.3%
Other	\$311,691	0.3%		\$521,691	0.5%
TOTAL	\$111,448,488	100%		\$112,202,888	100%

2007 – 2017 Enrollment

		Projected									
Grade	2007 - 2008	2008 - 2009	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018
K	325	274	292	260	260	284	287	286	283	280	279
1	293	329	281	293	270	266	290	295	293	290	287
2	337	301	334	293	294	276	272	295	301	298	295
3	326	340	305	337	298	298	279	276	299	305	302
4	321	326	342	312	341	302	303	283	280	303	309
5	355	325	330	347	311	344	304	304	285	281	304
6	308	361	328	338	355	317	351	310	310	291	287
7	320	312	359	326	339	354	316	351	310	310	290
8	322	312	312	357	329	339	355	317	352	311	311
9	313	324	311	310	353	327	337	351	315	349	308
10	337	306	321	310	306	350	324	333	348	312	346
11	377	334	296	319	308	301	347	321	329	345	309
12	320	368	335	298	319	309	302	348	322	330	346
Total	4254	4212	4146	4100	4083	4066	4066	4070	4025	4004	3973
Elementary	1602	1570	1554	1495	1463	1425	1431	1434	1455	1476	1473
Middle	1305	1310	1329	1368	1334	1354	1326	1283	1256	1192	1193
High	1347	1332	1263	1237	1286	1287	1310	1353	1314	1336	1308
Total	4254	4212	4146	4100	4083	4066	4066	4070	4025	4004	3973
Out of District Placement	31	40	37	34	38	38	38	38	38	38	38
Total	4285	4252	4183	4134	4121	4104	4104	4108	4063	4042	4011

These projections do not include new housing developments, such as Chappaqua Crossing.

Elementary School Sections

		Enrollment	Sections	Class size	Proj Enrollment	Proj Sections	Class size
		11-12	11-12	11-12	12-13	12-13	12-13
GRAFFLIN							
	K	76	4	19.0	97	5	19.4
	1	78	4	19.5	78	4	19.5
	2	96	5	19.2	77	4	19.3
	3	105	5	21.0	97	5	19.4
	4	116	5	23.2	105	5	21.0
Subtotal (DG)		471	23	20.5	454	23	19.7
ROARING BROOK							
	K	96	5	19.2	93	5	18.6
	1	90	4	22.5	96	5	19.2
	2	96	5	19.2	91	4	22.8
	3	97	5	19.4	97	5	19.4
	4	102	5	20.4	99	5	19.8
Subtotal (RB)		481	24	20.0	476	24	19.8
WESTORCHARD							
	K	88	5	17.6	94	5	18.8
	1	102	5	20.4	92	4	23.0
	2	102	5	20.4	108	5	21.6
	3	96	4	24.0	103	5	20.6
	4	123	5	24.6	98	5	19.6
Subtotal (WO)		511	24	21.3	495	24	20.6
Totals		1463	71	20.6	1425	71	20.1

Middle School Teams/Sections

Robert E. Bell School

	Act Enr 11--12	Team Tchrs	Ave CI Sz	Proj Enr 12-13	Team Tchrs	Ave CI Sz
Grade 5	162	7	23.1	177	8	22.1
Grade 6	184	8	23.0	170	7	24.3
Grade 7	196	8	24.5	186	8	23.3
Grade 8	177	8	22.1	197	8	24.6
Total	719	31	23.2	730	31	23.5

Seven Bridges School

	Act Enr 11--12	Team Tchrs	Ave CI Sz	Proj Enr 12-13	Team Tchrs	Ave CI Sz
Grade 5	149	6	24.8	167	7	23.9
Grade 6	171	7	24.4	147	6	24.5
Grade 7	143	6	23.8	167	8	20.9
Grade 8	152	6	25.3	143	6	23.8
Total	615	25	24.6	624	27	23.1

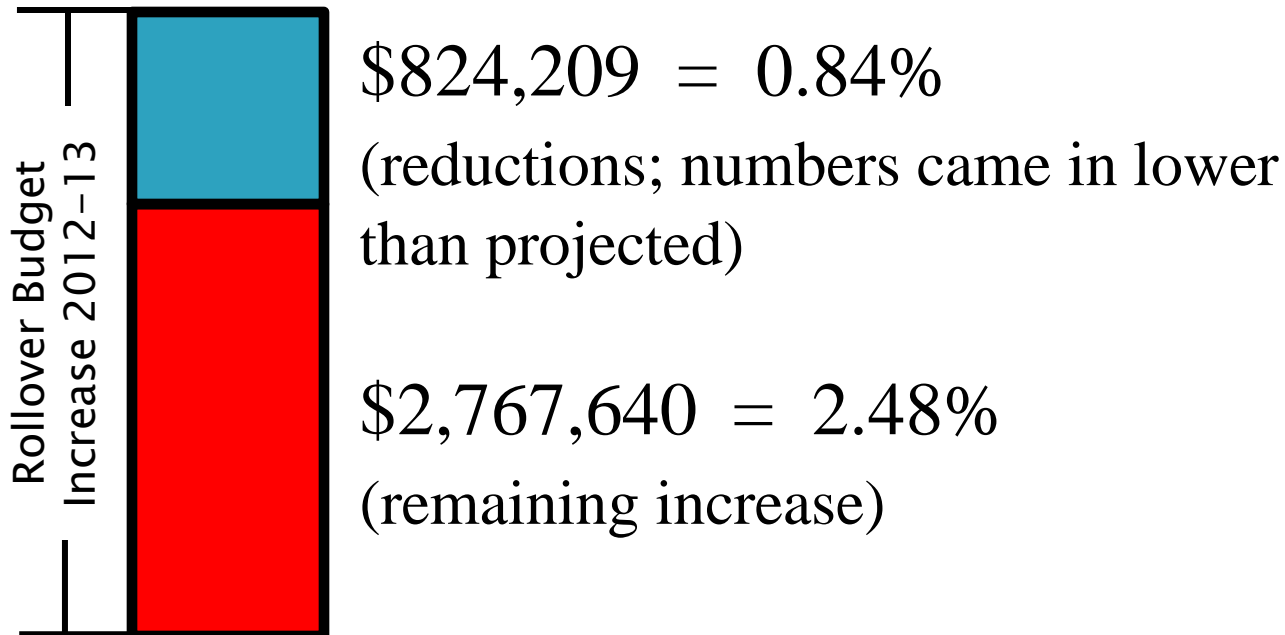
High School Sections

Grade	2011-12	2012-13 Projected
9	353	327
10	306	350
11	308	301
12	319	309
Total	1286	1287

Class Size Impacted	2011-12 Actual & 2012-13 Projected	
	sections	avg.
English	53	23.2
Math	59	21.3
Social Studies	54	23.5
Science	63	22.6
Foreign Language	62	20.3

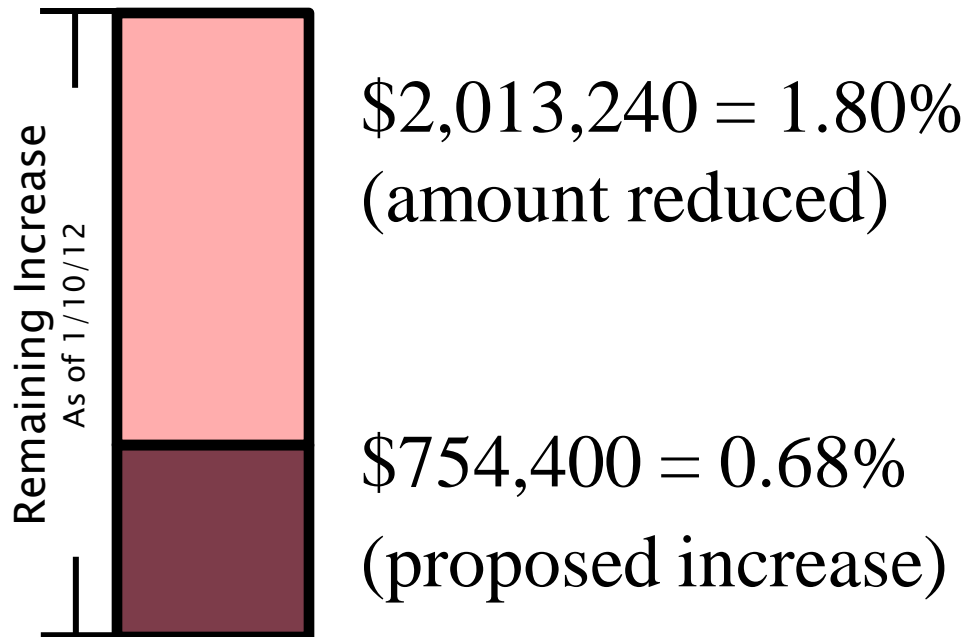
Where were we on 1/10/12?

Rollover Budget Increase: \$3,591,849 = 3.32%



Where are we now?

Remaining Increase: $\$2,767,640 = 2.48\%$



How did we get here?

Non-Personnel Reduction \$0.99MM

Personnel Reduction (net) \$1.02MM

Total \$2.01MM

Personnel Reductions/Additions

Reductions: Instructional Staff – Teachers

◦ Foreign Language	0.2 FTE
◦ FAC	1.0 FTE
◦ Music	1.4 FTE
◦ Physical Education	0.5 FTE
◦ Social Worker	0.5 FTE
◦ Psychologist	0.6 FTE
◦ Social Studies	0.6 FTE
◦ Special Education	1.0 FTE
◦ Art	0.67 FTE
◦ Technology	0.5 FTE

Instructional Staff – TAs	4.5 FTE
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Non-Instructional Staff	1.37 FTE
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Total	12.84 FTE
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Instructional Staff – Teachers

Additions:	◦ Core Teachers	2.0 FTE
	◦ Foreign Language	0.2 FTE

Total	2.2 FTE
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Personnel Reductions (net)

	2009-10	2010-11	2011-12	2012-13	TOTAL
Teachers	15.9	7.0	10.6	4.77	38.27
Teaching Assistants	9.0	1.0	4.0	4.5	18.50
Support Staff	8.5	1.22	11.5	0.37	21.59
Custodial Staff	4.0	2.0	1.5	1.0	8.5
Administration	0.0	0.2	0.8	0.0	1.0
TOTAL	37.4	11.42	28.4	10.64	87.86

Tax Levy Limit Calculation Worksheet for School Year 2012-13

BASIC FORMULA

Prior Year Tax Levy (2011-12)		\$	98,944,582
<u>Tax Base Growth Factor (ORPS)</u>	x		1.0055
		\$	99,488,777

Prior Year Exemptions

Debt Service	4,553,375		
Capital Expenditures	100,000		
Lease Purchase: EPC	134,177		
Less: Bldg Aid	<u>(1,527,725)</u>		
	3,259,827	-	<u>(3,259,827)</u>

ADJUSTED PRIOR YEAR LEVY = \$ 96,228,950

Allowable Growth Factor (Lesser of CPI or 2%) x **1.02**

TAX LEVY LIMIT BEFORE EXCLUSIONS: \$ 98,153,529

+ EXCLUSIONS

Available Carryover (None for Initial Year) + \$ -

Current Year Exemptions

Debt Service	3,931,556		
Capital Expenditures	100,000		
Lease Purchase: EPC	482,028		
Less: Bldg Aid	(1,611,394)	+	\$ 2,902,190

PENSIONS	Salary Base	Rate	Exemptions
TRS	48,702,187	0.0049	N/A
ERS	8,223,641	0.006	49,342

+ \$ 49,342

TAX LEVY LIMIT WITH EXCLUSIONS:

\$ 101,105,061

TAX CAP LIMIT:

\$ 2,160,479

Budget Calendar

- ▶ Budget Preview
 - January 10, 2012 ☒
- ▶ Superintendent's Recommended Budget to BOE
 - February 28, 2012 ☒
- ▶ Budget Presentations
 - March 6, 2012: Curriculum/Athletics
 - March 13, 2012: Special Education/Technology
 - March 20, 2012: Operations & Maintenance/Non-instructional/
Fund Balance
 - March 27, 2012: Revenue/Tax rates/Contingency
- ▶ Budget Adoption
 - April 10, 2012
- ▶ Budget Hearing
 - May 1, 2012
- ▶ Budget Vote
 - May 15, 2012

PTA Sponsored Budget Meetings

Community Forum on the Proposed Budget *Bell Auditorium*

- Wednesday, March 7 – 7:00 pm
- Thursday, March 8 – 9:30 am

Community Q&A on the Adopted Budget *Seven Bridges Lower Commons*

- Wednesday, May 2 – 9:00 am
- Wednesday, May 2 – 7:00 pm