

Chappaqua Central School District 2012-13 Proposed Budget Summary



April 10, 2012

Budget Presentations

- ▶ **2/28: Superintendent's Recommended Budget to BOE**
- ▶ **3/6: Curriculum/Athletics**
- ▶ **3/13: Special Education/Technology**
- ▶ **3/20: Operations & Maintenance/Non-instructional/Fund Balance**
- ▶ **3/27: Revenue/Tax Rates/Contingency Budget**

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.

Strategic Questions

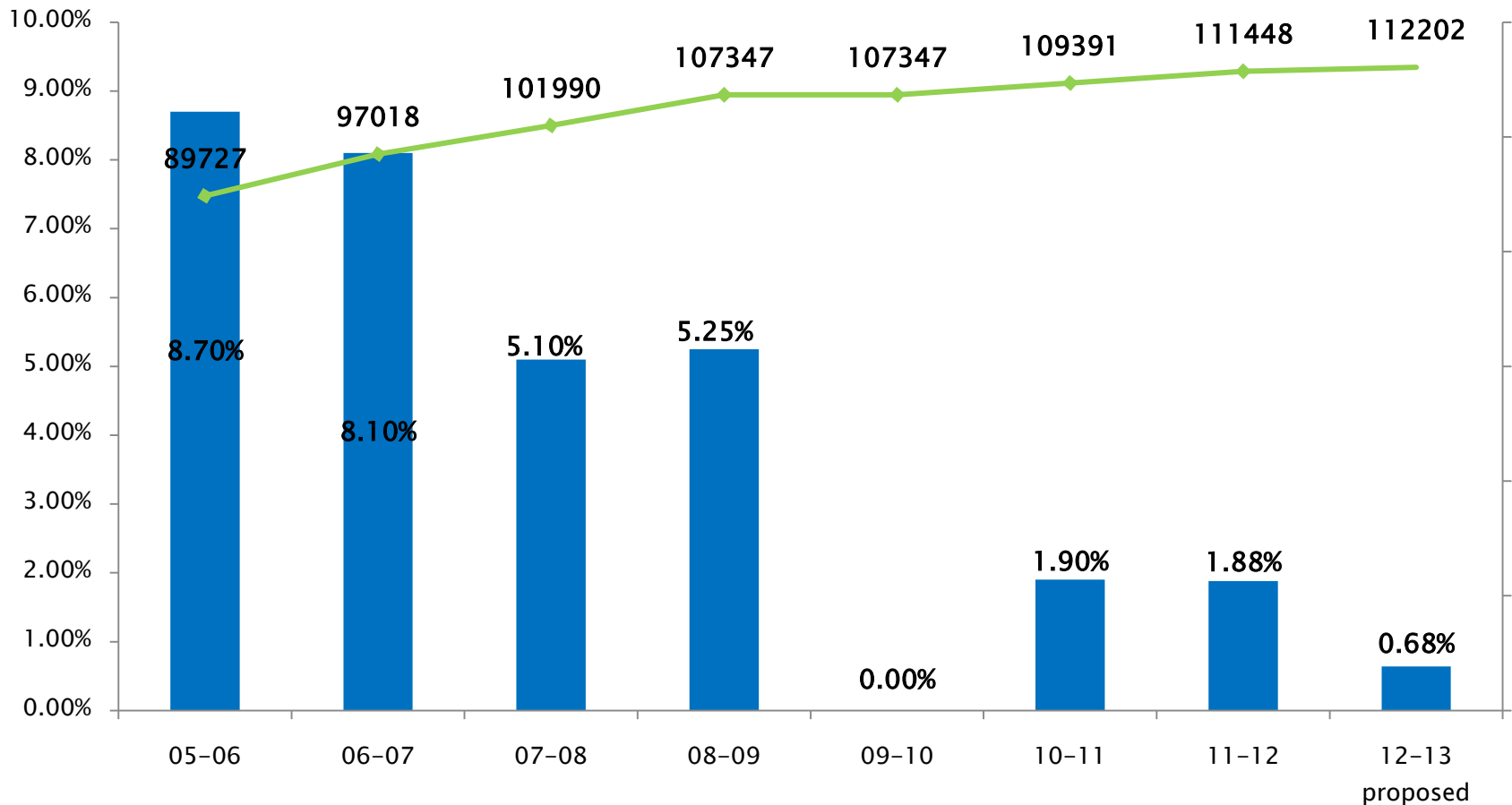
1. How can the District ensure continuing excellence in academic and extra-curricular programs while developing a budget that is fiscally responsible?
2. How can the District ensure that all students think deeply, support their thinking, apply problem-solving skills, and actively participate in their learning as they acquire content knowledge?

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)



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%

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	0.3 FTE

Instructional Staff – TAs	4.5 FTE
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Non-Instructional Staff	1.37 FTE
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Total	12.64 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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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%

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		<u>1.0055</u>
		\$	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
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<u>Allowable Growth Factor</u> (Lesser of CPI or 2%)	x		<u>1.02</u>
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TAX LEVY LIMIT BEFORE EXCLUSIONS: \$ 98,153,529

+ EXCLUSIONS

<u>Available Carryover</u> (None for Initial Year)	+	\$	-
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Current Year Exemptions

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

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

	+	\$	<u>49,342</u>
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TAX LEVY LIMIT WITH EXCLUSIONS:

\$ 101,105,061

TAX CAP LIMIT:

\$ 2,160,479

Tax Analysis 2012-13

Estimated:

Tax Analysis 2012-13 (Estimated)

School District Budget		112,202,888
Less: Revenue from sources other than current local property taxes		8,170,754
Allocation from unappropriated fund balance		3,000,000
Tax Levy		101,032,134
	New Castle	Mt. Pleasant
Assessed Taxable Valuation	925,079,036	6,767,145
Equalization Rate	20.05%	1.53%
Full Taxable Valuation	4,613,860,529	442,297,059
Portion of Tax Levy	91.3%	8.7%
Tax Levy	92,194,155	8,837,979
Rate Per \$1,000		
School District Proposed 2012-13 Budget	99.660841	1,306.012983
Compared to School District Actual 2011-12	98.06	1,191.60
\$ Increase per @1,000	1.60	114.41
% Increase	1.63%	9.60%

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	99.66	6.34	6.79%
Mt. Pleasant	1,104.88	1,132.87	1,273.65	1,191.60	1,306.01	201.13	18.20%

Tax Levy Limit Calculation Worksheet for School Year 2012-13

BASIC FORMULA

$$\begin{array}{rcl} \text{Prior Year Tax Levy (2011-12)} & & \$ \quad 98,944,582 \\ \text{Tax Base Growth Factor (ORPS)} & \times & \underline{1.0055} \\ & & \$ \quad 99,488,777 \end{array}$$

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	3,259,827	- <u>(3,259,827)</u>

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$$\text{Allowable Growth Factor (Lesser of CPI or 2\%)} \times \underline{1.02}$$

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+ EXCLUSIONS

$$\text{Available Carryover (None for Initial Year)} + \$ \quad -$$

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TAX CAP LIMIT:

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Property Tax Report Card for the Chappaqua Central School District

2012-2013	(A) Approved Budget 2011-2012	(B) Proposed Budget 2012-2013	(C) Percent Change
Total Spending	\$111,448,488	\$112,202,888	0.68%
School Tax Levy Limit		\$98,153,529	
Permissible Exclusions to the School Tax Levy		\$2,951,532	
Proposed School Year Tax Levy (not including Permissible Exclusions to the School Tax Levy Limit)		\$98,080,602	
Proposed School Year Tax Levy (including Permissible Exclusions to the School Tax Levy Limit)*		\$101,032,134	
Public School Enrollment	4121	4104	-0.41%
Consumer Price Index		3.20%	

*If the amount exceeds the sum of the Tax Levy Limit and the Permissible Exclusions to the School Tax Levy Limit lines above, approval of 60% or more of qualified voters present and voting is required.

	(D) Actual 2011-2012	(E) Estimated 2012-2013
Adjusted Restricted Fund Balance	\$11,677,791	\$10,040,000
Assigned Appropriated Fund Balance	\$3,937,707	\$4,750,000
Adjusted Unrestricted Fund Balance	\$4,446,795	\$4,000,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.99%	3.56%

Voter Information

Voter status may be checked by calling the District Clerk, Theresa Markley, 238-7225, between 8:30 a.m. and 4:30 p.m.

To be eligible to vote on May 15, 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 10, 2012, five (5) days prior to the election.

Applications for absentee ballots for electing board members and voting on the 2012-13 school and library budgets may be obtained from the District Clerk or the website: www.ccsd.ws. State Education Law prohibits absentee registration.

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

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

- Wednesday, May 2 – 9:30 am
- Wednesday, May 2 – 7:30 pm