

# **Chappaqua Central School District Proposed Budget 2013-2014**

## ***Overview***



**February 27, 2013**

# 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 2013-14

- ▶ Ensure the continued tradition of excellence in teaching and learning **while fostering 21<sup>st</sup> century skills and building global partnerships.**
- ▶ Ensure that focused and research-based professional learning initiatives are ongoing for faculty and administration.
- ▶ **Provide school environments that are safe and supportive of emotional health and well being.**
- ▶ Ensure continual program improvement.
- ▶ **Ensure high quality teacher and administrator evaluation systems.**
- ▶ Maintain contractual class size ratios K-12.

# Operating Standards for 2013-14

- ▶ Maintain team approach at the middle school level.
- ▶ Maximize efficiencies in scheduling personnel wherever possible (1 uniform schedule).
- ▶ 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 (1/24/13)

- ▶ Elementary School Schedule
- ▶ Slight Enrollment Decline
- ▶ Debt Service
- ▶ Health Insurance Premiums
- ▶ Employee Retirement System (ERS)
- ▶ Equalization Rates
- ▶ Assessment Growth Rate

# What we DON'T know that will impact next year's budget (1/24/13)

- ▶ Teachers Retirement System (TRS) ✓
- ▶ Contract for Teachers ✓
- ▶ Contract for Administrators, 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**



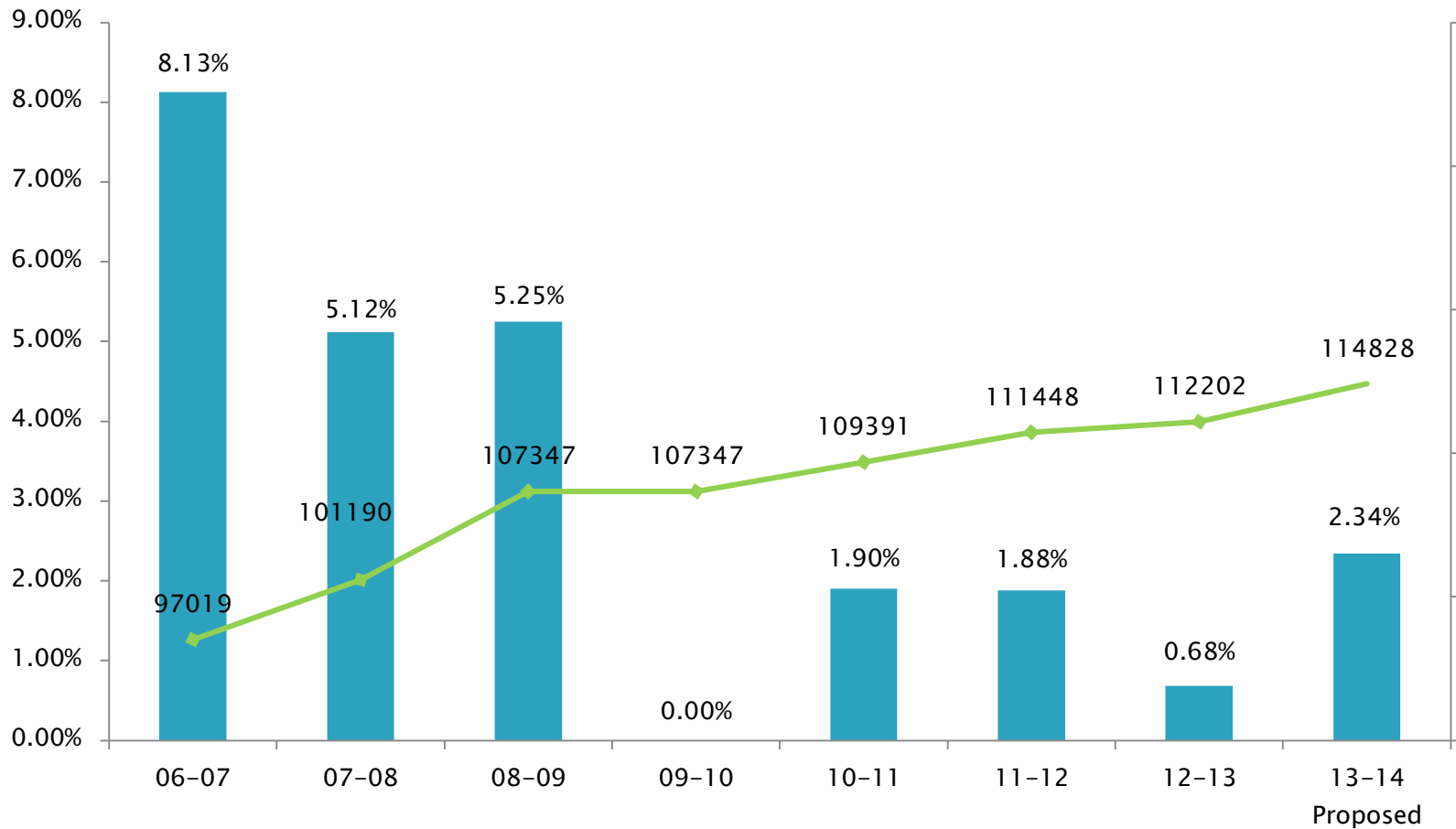
# Proposed Budget 2013-14

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

▶ **Proposed 2013-14 Budget:**  
**\$114,828,088**

**Increase:**                    **\$ 2,625,200**  
   **or 2.34%**

# Recent Budget Increases (in \$1,000)



# 6 Most Recent Budgets

## 2008-09 to 2013-14

	Approved 2008-09	Approved 2009-10	Approved 2010-11	Approved 2011-12	Approved 2012-13	Proposed 2013-14	Cumulative \$ Increase	Cumulative % Increase
Budget	\$107,347,134	\$107,347,134	\$109,391,348	\$111,448,488	\$112,202,888	\$114,828,088	\$7,480,954	6.97%
Tax Levy	\$95,824,257	\$95,909,088	\$98,133,505	\$98,944,582	\$101,032,134	\$103,455,758	\$7,631,501	7.96%

### Tax Rates/\$1,000

New Castle	93.32	93.30	95.62	98.06	100.34	TBD	TBD	TBD
Mt. Pleasant	1,104.88	1,132.87	1,273.65	1,191.60	1,314.98	TBD	TBD	TBD

# Performance Vs. Expenditures

Chappaqua is  
13<sup>th</sup> out of 46

PUTNAM/ WESTCHESTER DISTRICTS	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 PROJECTED
POCANTICO HILLS	41,416	43,643	47,568
KATONAH	29,001	33,915	33,069
GREENBURGH	33,771		32,267
NORTH SALEM	27,370	28,730	31,529
BRIARCLIFF	28,164	28,694	30,082
BYRAM HILLS	26,327	27,971	30,054
SCARSDALE	26,688	27,856	29,682
ELMSFORD	32,394	27,139	29,577
HARRISON	26,751	27,555	29,460
GARRISON	24,129	26,638	29,413
ARDSLEY	27,503	25,755	28,443
VALHALLA	25,337	25,995	27,912
CHAPPAQUA	25,829	26,139	27,876
IRVINGTON	27,496	28,010	27,863
HENDRICK HUDSON	25,553		27,851
BEDFORD	25,720	25,899	27,489
BRONXVILLE	27,350	30,500	26,926
BLIND BROOK	24,279	25,520	26,747
TUCKAHOE	25,508	25,706	26,688
HASTINGS	23,905	24,794	26,680
DOBBS FERRY	26,288	26,109	26,147
WHITE PLAINS	24,591	25,435	26,041
YORKTOWN	23,930		26,016
MEDIAN	24,218	25,114	26,016
EDGEMONT	23,457	25,613	25,944
MT PLEASANT	24,047	24,492	25,895
BREWSTER	23,355	24,086	25,543
PLEASANTVILLE	24,251	24,238	25,464
LAKELAND	22,165	24,113	25,338
CROTON-HARMON	24,342	22,843	25,269
MAMARONECK	22,779	24,398	25,225
CARMEL	22,571	24,082	25,124
PUTNAM VALLEY	24,307	23,868	24,411
MT VERNON	21,936	21,803	24,104
SOMERS	23,698	22,557	23,964
MAHOPAC	21,898	21,989	23,842
TARRYTOWNS	24,097	22,791	23,744
HALDANE	22,907	23,207	23,680
PELHAM	22,129	21,707	23,441
RYE NECK	23,059		23,387
EASTCHESTER	22,404	22,887	23,213
OSSINING	22,994	23,602	23,166
RYE CITY	21,004	21,953	22,631
NEW ROCHELLE	19,948		20,158
YONKERS	18,656		19,685

## PUTNAM/WESTCHESTER CONTRACT ANALYSIS

### HISTORY OF PER PUPIL COST

PUTNAM/ WESTCHESTER DISTRICTS	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 PROJECTED
POCANTICO HILLS	41,416	43,643	47,568
KATONAH	29,001	33,914	33,069
GREENBURGH	33,771		32,267
NORTH SALEM	27,370	28,730	31,529
BRIARCLIFF	28,164	28,694	30,082
BYRAM HILLS	26,327	27,971	30,054
SCARSDALE	26,688	27,856	29,682
ELMSFORD	32,394	27,139	29,577
HARRISON	26,751	27,555	29,460
GARRISON	24,129	26,638	29,413
ARDSLEY	27,503	25,755	28,443
VALHALLA	25,337	25,995	27,912
CHAPPAQUA	25,829	26,139	27,876

# Expenditures:

## 2012-13 Approved vs. 2013-14 Proposed

Categories	Approved 2012-13	Proposed 2013-14	\$ Increase	Increase %
Salaries	59,219,561	59,561,972	342,411	0.6%
Employee Benefits	24,823,520	27,267,110	2,443,590	9.8%
Transportation	6,211,038	6,403,831	192,793	3.1%
Debt Service	5,100,128	5,249,959	149,831	2.9%
Special Education Services	5,518,518	5,094,745	(423,773)	-7.7%
Operations & Maintenance	4,251,805	4,227,500	(24,305)	-0.6%
BOCES Services	2,016,200	2,051,000	34,800	1.7%
Per Pupil Allocation	1,301,696	1,239,180	(62,516)	-4.8%
Technology	1,290,811	1,289,636	(1,175)	-0.1%
Other	2,469,611	2,443,155	(26,456)	-1.1%
Total	112,202,888	114,828,088	2,625,200	2.3%

# Expenditures: % of Budget

Categories	Approved 2012-13	Approved 2012-13		Proposed 2013-14	Proposed 2013-14
	\$ Amount	% of Budget		\$ Amount	% of Budget
Salaries	59,219,561	52.8%		59,561,972	51.9%
Employee Benefits	24,823,520	22.1%		27,267,110	23.7%
Transportation	6,211,038	5.5%		6,403,831	5.6%
Debt Service	5,100,128	4.5%		5,249,959	4.6%
Special Education Services	5,518,518	4.9%		5,094,745	4.4%
Operations & Maintenance	4,251,805	3.8%		4,227,500	3.7%
BOCES Services	2,016,200	1.8%		2,051,000	1.8%
Per Pupil Allocation	1,301,696	1.2%		1,239,180	1.1%
Technology	1,290,811	1.2%		1,289,636	1.1%
Other	2,469,611	2.2%		2,443,155	2.1%
Total	112,202,888	100.0%		114,828,088	100.0%

# Revenues:

## 2012-13 Approved vs. 2013-14 Projected

Categories	Approved 2012-13	Proposed 2013-14	\$ Increase	% Increase
Real Property Taxes	\$101,032,134	\$103,455,758	\$2,423,624	2.40%
State Aid	\$6,199,063	\$6,655,639	\$456,576	7.37%
Appropriation of Fund Balance	\$3,000,000	\$2,750,000	-\$250,000	-8.33%
Tax Revenues	\$752,500	\$755,000	\$2,500	0.33%
Charges for Services	\$372,500	\$375,000	\$2,500	0.67%
Use of Money and Property	\$325,000	\$285,000	-\$40,000	-12.31%
Miscellaneous Revenues	\$521,691	\$551,691	\$30,000	5.75%
Total	\$112,202,888	\$114,828,088	\$2,625,200	2.34%



# Revenues: % of Budget

Categories	Approved 2012-13	Approved 2012-13		Proposed 2013-14	Proposed 2013-14
	% Amount	% of Budget		% Amount	% of Budget
Real Property Taxes	\$101,032,134	90.0%		\$103,455,758	90.1%
State Aid	\$6,199,063	5.5%		\$6,655,639	5.8%
Appropriation of Fund Balance	\$3,000,000	2.7%		\$2,750,000	2.4%
Tax Revenues	\$752,500	0.7%		\$755,000	0.7%
Charges for Services	\$372,500	0.3%		\$375,000	0.3%
Use of Money and Property	\$325,000	0.3%		\$285,000	0.2%
Miscellaneous Revenues	\$521,691	0.5%		\$551,691	0.5%
Total	\$112,202,888	100.0%		\$114,828,088	100.0%

# 2008 – 2018 Enrollment

	Projected										
Grade	2008 - 2009	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019
K	274	292	260	260	240	253	260	270	280	290	295
1	329	281	293	270	275	246	265	273	283	296	307
2	301	334	293	294	263	276	246	265	276	286	300
3	340	305	337	298	285	263	277	246	268	279	290
4	326	342	312	341	301	290	268	283	253	276	289
5	325	330	347	311	337	303	291	270	287	257	281
6	361	328	338	355	306	340	307	294	275	292	263
7	312	359	326	339	353	306	342	309	297	279	298
8	312	312	357	329	329	349	305	339	308	297	280
9	324	311	310	353	333	328	351	308	342	313	303
10	306	321	310	306	348	330	326	349	308	343	315
11	334	296	319	308	302	345	329	325	350	310	345
12	368	335	298	319	310	303	348	333	330	356	316
Total	4212	4146	4100	4083	3982	3932	3915	3865	3857	3875	3882

Elementary	1570	1554	1495	1463	1364	1328	1317	1338	1360	1427	1481
Middle	1310	1329	1368	1334	1325	1298	1244	1211	1167	1126	1122
High	1332	1263	1237	1286	1293	1306	1354	1316	1330	1321	1279
Total	4212	4146	4100	4083	3982	3932	3915	3865	3857	3875	3882

Out of District Placement	40	37	34	38	40	37	38	38	38	38	38
Total	4252	4183	4134	4121	4022	3969	3953	3903	3895	3913	3920

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

# Elementary School Sections

		2012-13			Projected 2013-14		
		Enrollment	Sections	Class Size	Enrollment	Sections	Class Size
Grafflin	K	88	5	17.6	80	4	20.0
	1	78	4	19.5	89	4	22.3
	2	75	4	18.8	77	4	19.3
	3	97	5	19.4	77	4	19.3
	4	104	5	20.8	97	5	19.4
Subtotal		442	23	19.2	420	21	20.0
Roaring Brook	K	91	5	18.2	92	5	18.4
	1	99	5	19.8	92	4	23.0
	2	87	4	21.8	99	5	19.8
	3	85	4	21.3	83	4	20.8
	4	104	5	20.8	88	4	22.0
Subtotal		466	23	20.3	454	22	20.6
Westorchar	K	61	4	15.3	81	4	20.3
	1	98	5	19.6	65	3	21.7
	2	101	5	20.2	100	5	20.0
	3	103	5	20.6	103	5	20.6
	4	93	5	18.6	105	5	21.0
Subtotal		456	24	19.0	454	22	20.6
Totals		1,364	70	19.5	1,328	65	20.4

# Middle School Teams/Sections

		2012-13				Projected 2013-14		
		Enrollment	Team Teachers	Class Size		Enrollment	Team Teachers	Class Size
Robert E. Bell	5	165	8	20.6		152	7	21.7
	6	162	7	23.1		168	7	24.0
	7	184	8	23.0		164	8	20.5
	8	195	8	24.4		184	8	23.0
Subtotal		706	31	22.8		668	30	22.3
Seven Bridges	5	172	7	24.6		151	7	21.6
	6	144	6	24.0		172	7	24.6
	7	169	8	21.1		142	6	23.7
	8	134	6	22.3		165	8	20.6
Subtotal		619	27	22.9		630	28	22.5
Total		1,325	58	22.8		1298	58	22.4

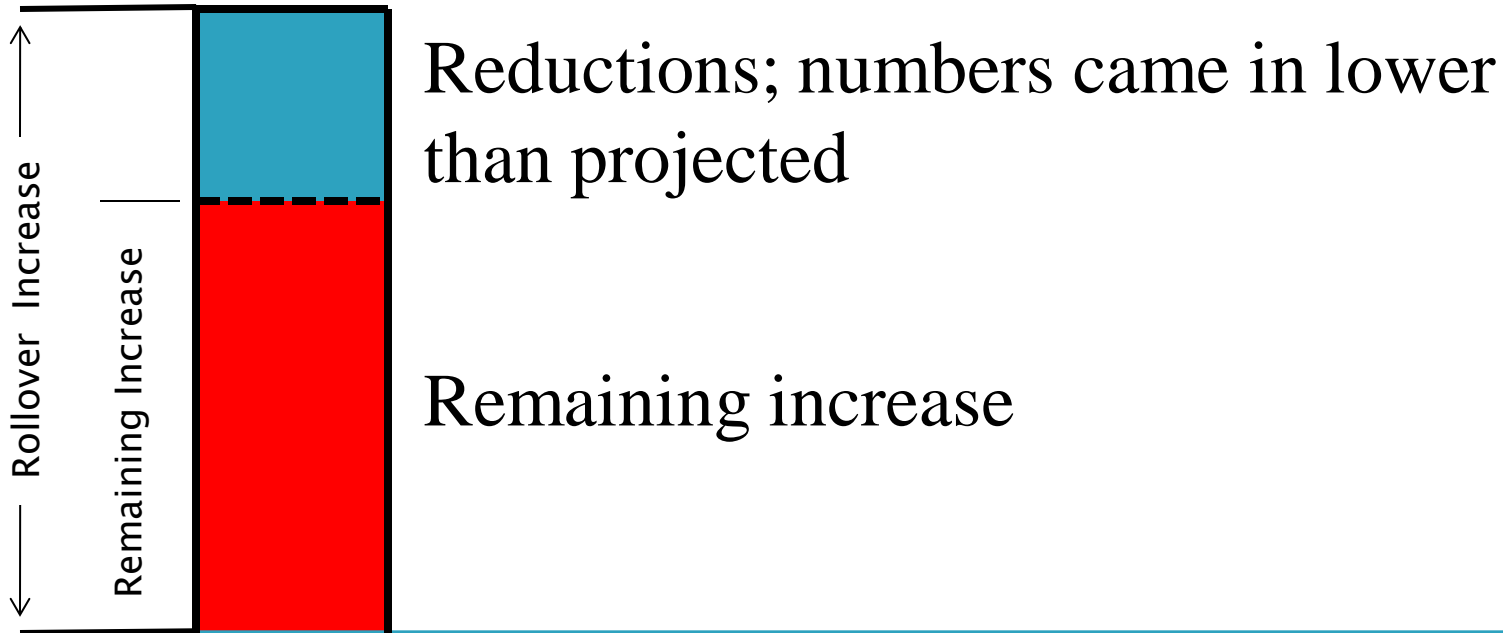
# High School Sections

Grade	2012-13	2013-14 Projected
9	333	328
10	348	330
11	302	345
12	310	303
Total	1293	1306

Class Size Impacted	Sections	2012-2013 Avg.	2013-2014 Projected
English	55	23.4	23.9
Math	62	20.6	20.8
Social Studies	58	22.7	23.2
Science	65	22.7	23.1
Foreign Language	66	19.3	19.8

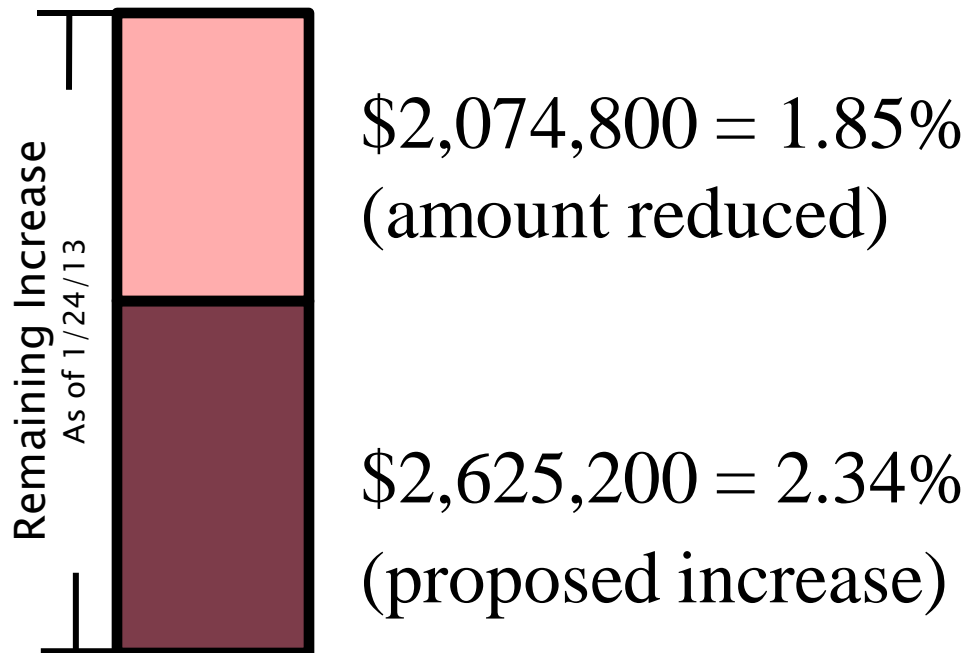
# Where were we on 1/24/13?

Rollover Budget Increase: \$5,168,146 = 4.61%



# Where are we now?

Remaining Increase: \$4.7MM = 4.19%



# How did we get here?

Non-Personnel Reduction	\$0.9MM
CCT:	\$0.5MM
Out-of-Districts:	\$0.4MM
<u>Personnel Reduction (net)</u>	<u>\$1.2MM</u>
Total \$2.1MM	



# Personnel Reductions/Additions

## Reductions: Instructional Staff – Teachers

•Elementary	4.0 FTE
•Music	1.0 FTE
•Art	1.0 FTE
•Special Education	1.5 FTE
• <u>Foreign Language</u>	<u>1.4 FTE</u>
Subtotal:	8.9 FTE

## Non-Instructional Staff

•Teacher Aides	2.92 FTE
•Secretary	0.17 FTE
• <u>Custodian</u>	<u>1.00 FTE</u>
Subtotal:	4.09 FTE
<b>Total:</b>	<b>12.99 FTE</b>

## Additions: Instructional Staff – Teacher

• <u>Physical Education</u>	<u>0.6 FTE</u>
<b>Total:</b>	<b>0.6 FTE</b>

# Personnel Reductions (Net)

	2009-10	2010-11	2011-12	2012-13	2013-14	Total
Teachers	15.90	7.00	10.60	4.57	8.30	46.37
Teaching Assistants	9.00	1.00	4.00	4.50	0.00	18.50
Support Staff	8.50	1.22	11.50	0.37	3.09	24.68
Custodial Staff	4.00	2.00	1.50	1.00	1.00	9.50
Administrator	0.00	0.20	0.80	0.00	0.00	1.00
Total	37.40	11.42	28.40	10.44	12.39	100.05

# Personnel Reductions (Net)

	2009-10	2010-11	2011-12	2012-13	2013-14	Total	2013-14
Teachers	15.90	7.00	10.60	4.57	8.30	46.37	351.30
Teaching Assistants	9.00	1.00	4.00	4.50	0.00	18.50	63.50
Support Staff	8.50	1.22	11.50	0.37	3.09	24.68	101.61
Custodial Staff	4.00	2.00	1.50	1.00	1.00	9.50	53.00
Administrator	0.00	0.20	0.80	0.00	0.00	1.00	24.00
Total	37.40	11.42	28.40	10.44	12.39	100.05	592.81

# Tax Levy Limit Calculation Worksheet for School Year 2013-14

## BASIC FORMULA

Prior Year Tax Levy (2012-13)		\$ 101,032,134
<u>Tax Base Growth Factor (ORPS)</u>	x	<u>1.0049</u>
		\$ 101,527,191

### Prior Year Exemptions

Debt Service	3,931,556	
Capital Expenditures	100,000	
Lease Purchase: EPC	569,000	
Less: Bldg Aid	<u>(1,611,394)</u>	
	2,989,162	- <u>(2,989,162)</u>

\$ 98,538,029

Pension - ERS

49,342

ADJUSTED PRIOR YEAR LEVY

= \$ 98,587,371

Allowable Growth Factor (Lesser of CPI or 2%)

x 1.02

**TAX LEVY LIMIT BEFORE EXCLUSIONS:**

**\$ 100,559,119**

## + EXCLUSIONS

Available Carryover

+ \$ -

### Current Year Exemptions (2013-14)

Debt Service	3,928,456	
Capital Expenditures	100,000	
Lease Purchase: EPC	944,059	
Less: Bldg Aid	<u>(1,653,088)</u>	
		+ \$ 3,319,427

PENSIONS	Salary Base	Rate	Exemptions
TRS	47,217,388	0.0241	1,137,939
ERS			N/A

+ \$ 1,137,939

**TAX LEVY LIMIT WITH EXCLUSIONS:**

**\$ 105,016,485**

**TAX CAP LIMIT:**

**\$ 3,984,351**

# Budget Calendar

- ▶ Budget Preview
  - January 24, 2013 ☒
- ▶ Superintendent's Recommended Budget to BOE
  - February 27, 2013 ☒
- ▶ Budget Presentations
  - March 6, 2013: Curriculum/Technology
  - March 13, 2013: Special Education/Athletics
  - March 20, 2013: Operations & Maintenance/Non-Instructional/  
Fund Balance
  - April 3, 2013: Revenue/Tax Rates/Contingency
- ▶ Budget Adoption
  - April 17, 2013
- ▶ Budget Hearing
  - May 8, 2013
- ▶ Budget Vote
  - May 21, 2013

# PTA Sponsored Budget Meetings

## **Community Forum on the Proposed Budget** *Bell Auditorium*

- Tuesday, March 5 – 9:30 am
- Tuesday, March 5 – 7:30 pm

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

- Thursday, May 9 – 7:30 am
- Thursday, May 9 – 9:30 pm