

**Chappaqua Central School District  
2013-14  
Proposed Budget Summary  
for  
Budget Adoption**



**April 17, 2013**

# Budget Presentations

- ▶ **2/27: Superintendent's Recommended Budget to BOE**
- ▶ **3/13: Curriculum/Special Education/Athletics**
- ▶ **3/20: Technology/Operations & Maintenance/Non-instructional/Fund Balance**
- ▶ **4/3: Revenue/Tax Rates/Contingency Budget**

# 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.

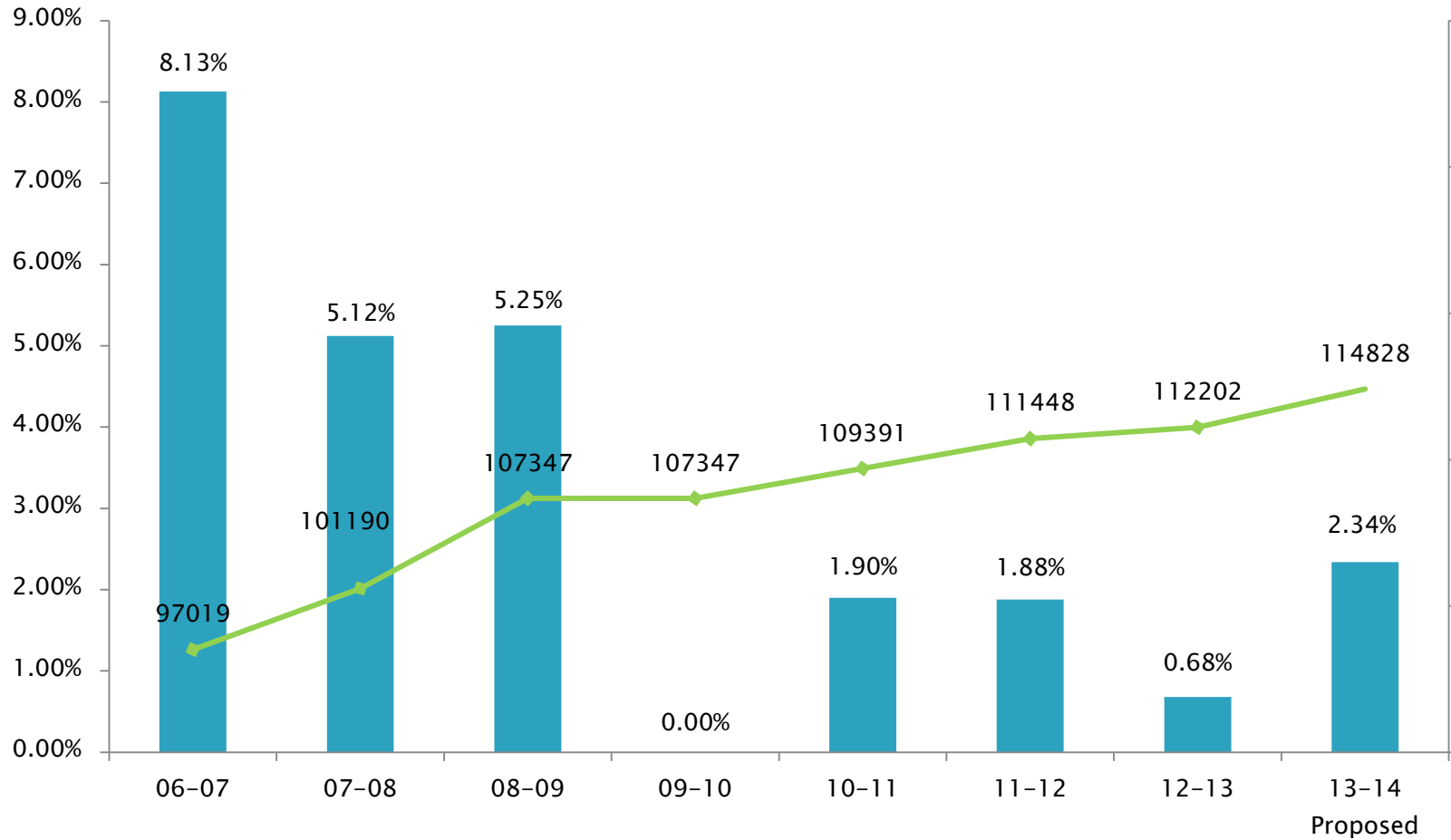
# Proposed Budget 2013-14

▶ **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)



# 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%

# 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>



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

Categories	Approved 2012-13	Proposed 2013-14	\$ Increase	% Increase
Real Property Taxes	\$101,032,134	\$103,110,993	\$2,078,859	2.06%
State Aid	\$6,199,063	\$7,000,404	\$801,341	12.93%
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%

# 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	1.0049
	\$	101,527,191

### Prior Year Exemptions

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

ADJUSTED PRIOR YEAR LEVY = \$ 98,538,029

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

**TAX LEVY LIMIT BEFORE EXCLUSIONS: \$ 100,508,790**

## + 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	(1,653,088)	+ \$ 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: \$ 104,966,156**

**TAX CAP LIMIT: \$ 3,934,022**

# Tax Analysis 2013-14

## Estimated

School District Budget		114,828,088
Less: Revenue from sources other than current local property taxes		8,967,095
Appropriation of Fund Balance		2,750,000
Tax Levy		103,110,993
	New Castle	Mt. Pleasant
Assessed Taxable Valuation	915,860,089	6,766,566
Equalization Rate	20.14%	1.53%
Full Taxable Valuation	4,547,468,168	442,259,216
Portion of Tax Levy	91.1%	8.9%
Tax Levy	93,971,859	9,139,134

Rate Per \$1,000		
School District Proposed 2013-14 Budget	102.605038	1,350.631021
Compared to School District Actual 2012-13	100.345059	1,314.979368
\$ Increase per @1,000	2.26	35.65
% Increase	2.25%	2.71%

# 6 Most Recent Budgets

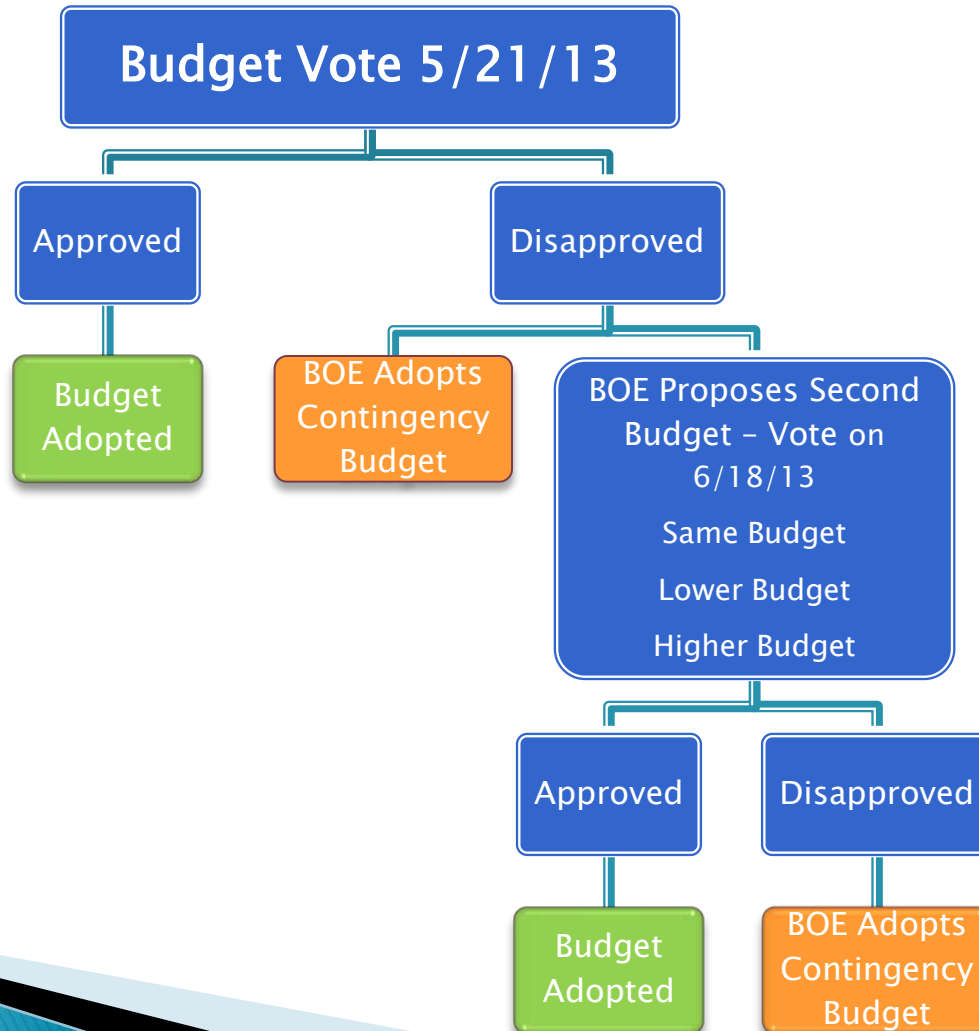
## 2008-09 to 2013-14

	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	\$103,110,993	\$7,286,736	7.60%

### Tax Rates/\$1,000

New Castle	93.32	93.30	95.62	98.06	100.34	102.61	9.29	9.95%
Mt. Pleasant	1,104.88	1,132.87	1,273.65	1,191.60	1,314.98	1,350.63	245.75	22.24%

# When Does a District Go to a Contingency Budget?



# How to Get to a Contingency Budget

- ▶ How much is the reduction?

**\$2,078,859**

- ▶ How to get there?

- 1) Reduce Expenditures

- Personnel

- Non-personnel

- 2) Use more fund balance

# Property Tax Report Card for the Chappaqua Central School District

## 2013-14 PROPERTY TAX REPORT CARD

661004 - CHAPPAQUA CENTRAL SCHOOL DISTRICT Contact Person: John L. Chow Telephone Number: 914-238-7222	Approved Budget 2012-2013 (A)	Proposed Budget 2013-2014 (B)	Percent Change (C)
Total Proposed Spending	\$112,202,888	\$114,828,088	2.34%
Total Proposed School Year Tax Levy, Including Tax Levy to Support Library Debt <sup>1</sup>	\$101,032,134	\$103,110,993	2.06%
Permissible Exclusions to the School Tax Levy Limit	\$2,951,532	\$4,457,366	
Proposed School Year Tax Levy, Not Including Levy for Permissible Exclusions or Levy to Support Library Debt	\$98,080,602	\$98,653,627	
School Tax Levy Limit, Not Including Levy for Permissible Exclusions <sup>2</sup>	\$98,153,529	\$100,508,790	
Difference (positive value requires 60.0% voter approval)	(\$72,927)	(\$1,855,163)	
Public School Enrollment	4022	3969	-1.32%
Consumer Price Index			2.1%

<sup>1</sup> All proposed levies should exclude any prior year reserve for excess tax levy, including interest.

<sup>2</sup> For 2013-14, includes any carryover from 2012-13 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

# Chappaqua Central School District Budget Notice

## Overall Budget Proposal

	Budget Adopted 2012-13 School Year	Budget Proposed for the 2013-14 School Year	Contingency Budget for the 2013-14 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 112,202,888	\$ 114,828,088	\$ 112,749,229
Increase/Decrease for the 2013-14 School Year		\$ 2,625,200	\$ 546,341
Percentage Increase/Decrease in Proposed Budget		2.34%	0.49%
Change in the Consumer Price Index		2.10%	
Total Proposed School Year Tax Levy, Including Levy to Support Library Debt, if applicable	\$ 101,032,134	\$ 103,110,993	\$ 101,032,134
Total Permissible Exclusions	\$ 2,951,532	\$ 4,457,366	
A. Proposed School Year Tax Levy, <u>Not</u> including Levy for Permissible Exclusions or Levy to Support Library Debt	\$ 98,080,602	\$ 98,653,627	
B. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions	\$ 98,153,529	\$ 100,508,790	
Difference: A - B (Positive Value Requires 60.0% Voter Approval)	\$ (72,927)	\$ (1,855,163)	
Administrative Component	\$ 9,900,752	\$ 9,818,150	\$ 9,646,434
Program Component	\$ 85,198,926	\$ 87,301,953	\$ 85,739,414
Capital Component	\$ 17,103,210	\$ 17,707,985	\$ 17,363,381

\*Statement of assumptions made in projecting a contingency budget for the 2013-14 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law:

The contingency budget would require \$2,078,859 in reductions from the proposed 2013-14 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 Budget Amount:

Description	Amount
N/A	N/A

	Budget Proposed for the 2013-14 School Year
Estimated Basic STAR Exemption Savings <sup>1</sup>	\$1,629

The annual budget vote for the fiscal year 2013-14 by the qualified voters of the Chappaqua Central School District, Westchester County, New York, will be held at the Horace Greeley High School in said district on Tuesday, May 21, 2013 between the hours of 7:00 am and 9:00 pm, prevailing time in the Horace Greeley High School, at which time the polls will be opened to vote by voting machine ballot or machine.

<sup>1</sup> The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.



# 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 21, 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 16, 2013, five (5) days prior to the election.**

***Applications* for absentee ballots for electing board members and voting on the 2013-14 school and library budgets may be obtained from the District Clerk or the website: [www.ccsd.ws](http://www.ccsd.ws). State Education Law prohibits absentee registration.**

# Budget Calendar

- ▶ Budget Preview
  - January 24, 2013 ✓
- ▶ Superintendent's Recommended Budget to BOE
  - February 27, 2013 ✓
- ▶ Budget Presentations
  - March 13, 2013: Special Education/Athletics/Curriculum ✓
  - March 20, 2013: Technology/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 – 9:30 am
- Thursday, May 9 – 7:30 pm