

Chappaqua Central School  
District  
Proposed Budget 2015-2016

*Overview*



February 25, 2015

# 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 2015-16

- ▶ Ensure the continued tradition of excellence in teaching and learning while fostering 21<sup>st</sup> century skills and building global partnerships.
- ▶ Provide school environments that are safe and supportive of emotional health and well being.
- ▶ Ensure continual instructional program improvement.
- ▶ Support the innovative use of time, space and technology.
- ▶ Maximize efficiencies in scheduling personnel wherever practical.
- ▶ Ensure high quality teacher and administrator evaluation systems.
- ▶ Maintain contractual class size ratios K-12.

# Operating Standards for 2015-16

- ▶ Ensure that focused and research-based professional learning initiatives are ongoing for all staff.
- ▶ Maintain team approach at the middle school level.
- ▶ Maintain breadth and depth of core course offerings and extra-curricular activities to the greatest extent possible in light of tax cap realities.
- ▶ Ensure that district facilities continue to be clean, well-maintained, energy efficient and up-to-date.
- ▶ Ensure that school and district offices function efficiently and effectively.
- ▶ Reduce overtime expenditures.

# What we DO know that will impact next year's budget ( As of 1/14/15)

- ▶ Slight Enrollment Decline
  - ▶ Decrease in Elementary Schools
  - ▶ Decrease in Middle Schools
  - ▶ Decrease in High School
- ▶ Employee Retirement System (ERS)
- ▶ Assessment Growth Factor
- ▶ Debt Service
- ▶ Health Insurance Premiums
- ▶ Equalization Rates

# What we DON'T know that will impact next year's budget (As of 1/14/15)

- ▶ Teachers Retirement System (TRS) ☒
- ▶ CPI for Tax Cap Calculations ☒
- ▶ State Aid
- ▶ Tax Cap Number
- ▶ Contracts for All Staff
- ▶ Transportation Costs
- ▶ Special Education Placements
- ▶ Assessed Tax Valuations
- ▶ Tax Certiorari Settlements

# Budget vs. Tax Levy vs. Tax Rates

Budget

vs.

Tax Levy

vs.

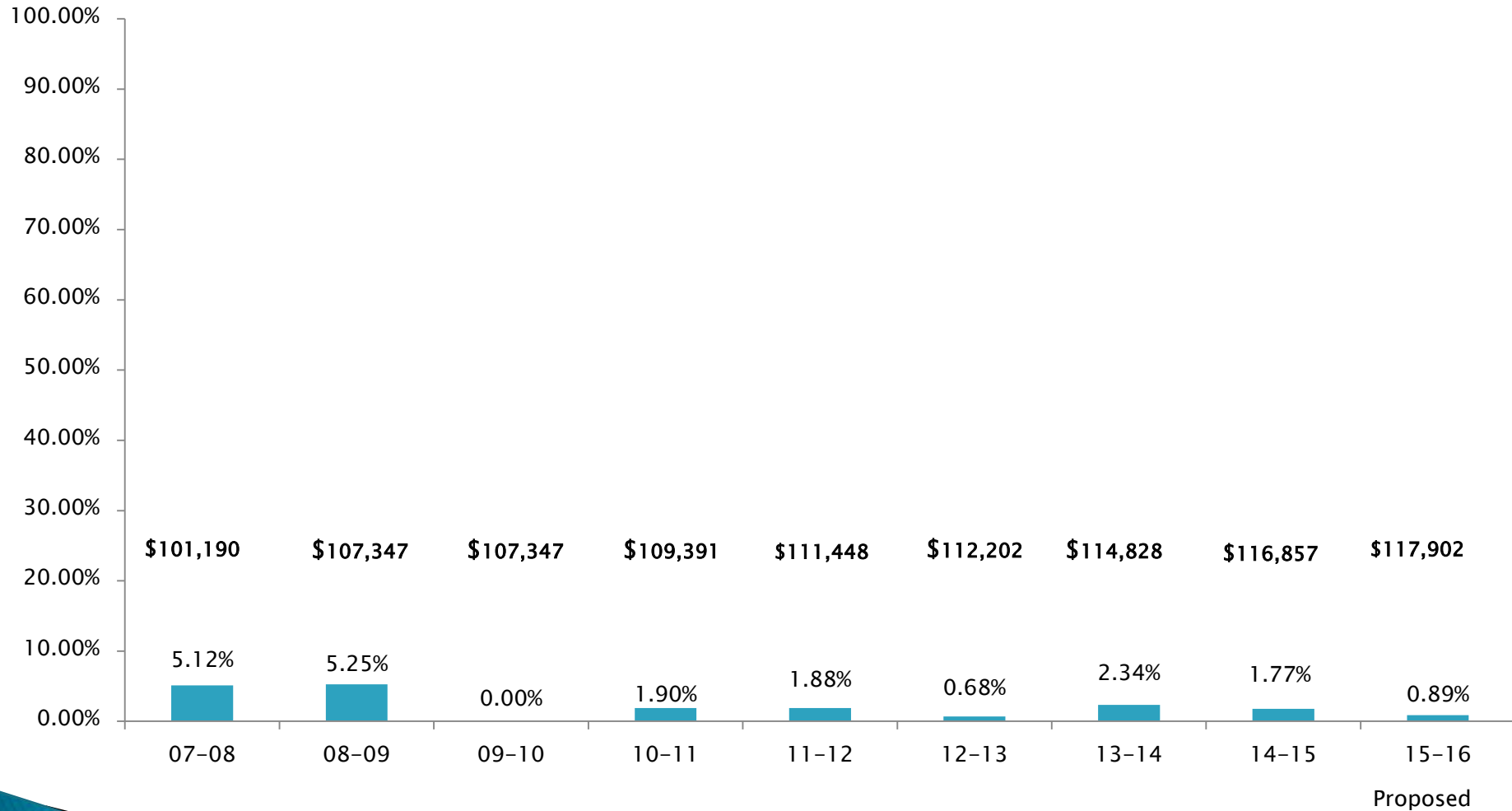
Tax Rates



# Proposed Budget 2015-16

- ▶ Approved 2014-15 Budget:  
\$116,856,988
  - ▶ Proposed 2015-16 Budget:  
\$117,901,688
- Increase:           \$   1,044,700  
  or 0.89%

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



# 8 Most Recent Budgets (2008-09 to 2015-16)

	Approved 2008-09	Approved 2009-10	Approved 2010-11	Approved 2011-12	Approved 2012-13	Approved 2013-14	Approved 2014-15	Proposed 2015-16	Cumulative \$ Increase	Cumulative % Increase
Budget	\$107,347,134	\$107,347,134	\$109,391,348	\$111,448,488	\$112,202,888	\$114,828,088	\$116,856,988	\$117,901,688	\$10,554,554	9.83%
Tax Levy	\$95,824,257	\$95,909,088	\$98,133,505	\$98,944,582	\$101,032,134	\$103,110,993	\$104,849,225	N/A	N/A	N/A

## Tax Rates/\$1,000

New Castle	93.32	93.30	95.62	98.06	100.35	102.68	104.29	N/A	N/A	N/A
Mt. Pleasant	1,104.88	1,132.87	1,273.65	1,191.60	1,314.98	1,351.58	1,370.08	N/A	N/A	N/A

# Performance vs. Expenditures

Per Pupil Cost:  
Chappaqua is  
14<sup>th</sup> out of 46

PUTNAM/WESTCHESTER CONTRACT ANALYSIS			
HISTORY OF PER PUPIL COST			
PUTNAM/ WESTCHESTER	2012-13	2013-14	2014-15
DISTRICTS	ACTUAL	ACTUAL	PROJECTED
POCANTICO HILLS	45,637	43,669	45,324
NORTH SALEM	30,781	33,232	34,494
KATONAH	31,791	34,309	34,331
BYRAM HILLS	28,979	31,329	34,251
BRIARCLIFF	31,012	29,962	31,674
IRVINGTON	28,477	29,853	31,573
GREENBURGH	31,449	31,366	30,812
HARRISON	27,983	29,243	30,641
ELMSFORD	27,171	28,297	30,612
HENDRICK HUDSON	27,125	29,048	30,607
GARRISON	27,551	28,147	30,460
SCARSDALE	28,990	29,660	30,425
VALHALLA	26,658	27,971	29,936
<b>CHAPPAQUA</b>	<b>27,653</b>	<b>28,865</b>	<b>29,599</b>
ARDSLEY	26,855	28,439	29,568
TUCKAHOE	26,299	27,701	29,537
MT PLEASANT	25,742	26,638	28,919
BEDFORD	27,140	28,199	28,750
EDGEMONT	24,884	26,020	28,324
HASTINGS	25,479	26,058	28,176
YORKTOWN	25,191	26,877	27,967
CARMEL	24,775		27,939
BLIND BROOK	25,686	26,433	27,927
WHITE PLAINS	25,223	27,053	27,923
PUTNAM VALLEY	23,981	26,351	27,612
DOBBS FERRY	27,870	26,743	27,200
CROTON-HARMON	23,898	24,151	27,073
BRONXVILLE	27,195	26,177	26,903
PLEASANTVILLE	24,596	25,286	26,853
BREWSTER	25,125	25,474	26,503
LAKELAND	23,924	24,115	26,092
MAHOPAC	23,232	24,519	25,808
SOMERS	24,166	24,061	25,802
HALDANE	23,287	23,247	25,606
RYE NECK	22,407	22,460	25,514
MT VERNON	23,619	25,663	25,377
MAMARONECK	24,531	23,376	25,227
TARRYTOWNS	24,409	23,628	25,120
PELHAM	22,422	23,610	24,608
EASTCHESTER	23,449	24,303	24,112
PEEKSKILL	23,480	24,290	24,030
OSSINING	21,999	23,141	23,859
RYE CITY	22,481	22,404	21,336
NEW ROCHELLE	20,546	21,913	21,802
YONKERS	19,140	20,019	19,276
PORT CHESTER	17,875	17,932	18,510

# PUTNAM/WESTCHESTER CONTRACT ANALYSIS

## HISTORY OF PER PUPIL COST

PUTNAM/ WESTCHESTER DISTRICTS	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 PROJECTED
POCANTICO HILLS	45,637	43,669	45,324
NORTH SALEM	30,781	33,232	34,494
KATONAH	31,791	34,309	34,331
BYRAM HILLS	28,979	31,329	34,251
BRIARCLIFF	31,012	29,962	31,674
IRVINGTON	28,477	29,853	31,573
GREENBURGH	31,449	31,366	30,812
HARRISON	27,983	29,243	30,641
ELMSFORD	27,171	28,297	30,612
HENDRICK HUDSON	27,125	29,048	30,607
GARRISON	27,551	28,147	30,460
SCARSDALE	28,990	29,660	30,425
VALHALLA	26,658	27,971	29,936
CHAPPAQUA	27,653	28,865	29,599

# Expenditures: 2014-15 Approved vs. 2015-16 Proposed

Categories	Approved 2014-15	Proposed 2015-16	\$ Increase	Increase %
Salaries	\$60,455,965	\$61,896,455	\$1,440,490	2.38%
Employee Benefits	\$27,960,553	\$26,536,600	-\$1,423,953	-5.09%
Transportation	\$6,476,846	\$6,436,292	-\$40,554	-0.63%
Debt Service	\$5,389,364	\$5,396,869	\$7,505	0.14%
Special Education Services	\$4,913,083	\$4,898,329	-\$14,754	-0.30%
Operations & Maintenance	\$4,756,500	\$5,479,500	\$723,000	15.20%
BOCES Services	\$2,043,790	\$2,126,000	\$82,210	4.02%
Per Pupil Allocation	\$1,184,164	\$1,151,397	-\$32,767	-2.77%
Technology	\$1,355,998	\$1,514,400	\$158,402	11.68%
Other	\$2,320,725	\$2,465,846	\$145,121	6.25%
Total	\$116,856,988	\$117,901,688	\$1,044,700	0.89%

# Expenditures: % of Budget

Categories	Approved 2014-15	Approved 2014-15		Proposed 2015-16	Proposed 2015-16
	\$ Amount	% of Budget		\$ Amount	% of Budget
Salaries	\$60,455,965	51.7%		\$61,896,455	52.5%
Employee Benefits	\$27,960,553	23.9%		\$26,536,600	22.5%
Transportation	\$6,476,846	5.5%		\$6,436,292	5.5%
Debt Service	\$5,389,364	4.6%		\$5,396,869	4.6%
Special Education Services	\$4,913,083	4.2%		\$4,898,329	4.2%
Operations & Maintenance	\$4,756,500	4.1%		\$5,479,500	4.6%
BOCES Services	\$2,043,790	1.7%		\$2,126,000	1.8%
Per Pupil Allocation	\$1,184,164	1.0%		\$1,151,397	1.0%
Technology	\$1,355,998	1.2%		\$1,514,400	1.3%
Other	\$2,320,725	2.0%		\$2,465,846	2.1%
Total	\$116,856,988	100.0%		\$117,901,688	100.0%

# Revenues: 2014-15 Approved vs. 2015-16 Projected

Categories	Approved 2014-15	Proposed 2015-16	\$ Increase	% Increase
Real Property Taxes	\$104,849,225	\$105,968,116	\$1,118,891	1.07%
State Aid	\$7,608,572	\$7,608,572	\$0	0.00%
Appropriation of Fund Balance	\$2,350,000	\$2,250,000	-\$100,000	-4.26%
Tax Revenues	\$775,000	\$825,000	\$50,000	6.45%
Charges for Services	\$382,500	\$380,000	-\$2,500	-0.65%
Use of Money and Property	\$260,000	\$235,000	-\$25,000	-9.62%
Miscellaneous Revenues	\$631,691	\$635,000	\$3,309	0.52%
Total	\$116,856,988	\$117,901,688	\$1,044,700	0.89%



# Revenues: % of Budget

Categories	Approved 2014-15	Approved 2014-15		Proposed 2015-16	Proposed 2015-16
	% Amount	% of Budget		% Amount	% of Budget
Real Property Taxes	\$104,849,225	89.7%		\$105,968,116	89.9%
State Aid	\$7,608,572	6.5%		\$7,608,572	6.5%
Appropriation of Fund Balance	\$2,350,000	2.0%		\$2,250,000	1.9%
Tax Revenues	\$775,000	0.7%		\$825,000	0.7%
Charges for Services	\$382,500	0.3%		\$380,000	0.3%
Use of Money and Property	\$260,000	0.2%		\$235,000	0.2%
Miscellaneous Revenues	\$631,691	0.5%		\$635,000	0.5%
Total	\$116,856,988	100.0%		\$117,901,688	100.0%

# Enrollment History & Projections

## 2009-10 to 2020-21

							Projected	Projected	Projected	Projected	Projected	Projected
Grade	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020- 2021
K	292	260	260	240	276	219	245	275	280	280	280	280
1	281	293	270	275	253	283	231	258	289	297	297	296
2	334	293	294	263	276	266	288	239	269	300	310	310
3	305	337	298	285	282	280	273	301	247	280	314	323
4	342	312	341	301	293	288	288	282	311	257	292	326
5	330	347	311	337	304	298	291	293	289	318	265	300
6	328	338	355	306	342	306	301	296	298	295	326	270
7	359	326	339	353	309	344	309	305	301	305	302	333
8	312	357	329	329	353	308	342	310	307	304	308	304
9	311	310	353	333	322	349	310	341	311	309	307	311
10	321	310	306	348	330	319	349	310	342	314	313	309
11	296	319	308	302	341	329	319	349	312	345	317	315
12	335	298	319	310	298	335	330	318	349	314	347	318
Total	4146	4100	4083	3982	3979	3924	3876	3877	3905	3917	3979	3996
Elementary	1554	1495	1463	1364	1380	1336	1324	1354	1396	1414	1494	1535
Middle	1329	1368	1334	1325	1308	1256	1243	1205	1195	1221	1201	1208
High	1263	1237	1286	1293	1291	1332	1309	1318	1314	1282	1283	1253
Total	4146	4100	4083	3982	3979	3924	3876	3877	3905	3917	3979	3996
Out of District Placement	37	34	38	40	31	36	35	35	35	35	35	35
Total	4183	4134	4121	4022	4010	3960	3911	3912	3940	3952	4014	4031

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

# Elementary School Sections

		2014-15			Projected 2015-16		
		Enrollment	Sections	Class Size	Enrollment	Sections	Class Size
Grafflin	K	65	4	16.3	78	4	19.5
	1	84	4	21.0	68	3	22.7
	2	100	5	20.0	85	4	21.3
	3	81	4	20.25	106	5	21.2
	4	84	4	21	85	4	21.3
Subtotal		414	21	19.7	422	20	21.1
Roaring Brook	K	76	4	19	88	5	17.6
	1	101	5	20.2	81	4	20.3
	2	96	5	19.2	100	4	25.0
	3	98	5	19.6	95	4	23.8
	4	94	4	23.5	101	5	20.2
Subtotal		465	23	20.2	465	22	21.1
Westorchar	K	78	4	19.5	79	4	19.8
	1	98	5	19.6	84	4	21.0
	2	70	3	23.3	102	5	20.4
	3	101	5	20.2	71	3	23.7
	4	110	5	22.0	102	5	20.4
Subtotal		457	22	20.8	438	21	20.9
Totals		1,336	66	20.2	1,325	63	21.0

# Middle School Teams/Sections

		2014-15			Projected 2015-16		
		Enrollment	Team Teachers	Class Size	Enrollment	Team Teachers	Class Size
Robert E. Bell	5	149	6	24.8	135	6	22.5
	6	151	7	21.6	151	7	21.6
	7	176	8	22.0	151	6	25.2
	8	158	8	19.8	175	8	21.9
Subtotal		634	29	21.9	612	27	22.7
Seven Bridges	5	149	7	21.3	162	7	23.1
	6	155	7	22.1	147	6	24.5
	7	168	8	21.0	156	8	19.5
	8	150	6	25.0	165	8	20.6
Subtotal		622	28	22.2	630	29	21.7
Total		1,256	57	22.0	1243	56	22.2

# High School Sections

Grade	2014-15	2015-16 Projected
9	349	311
10	319	349
11	320	319
12	335	330
Total	1332	1309

Class Size		2014-15		2015-16
Impacted	Sections	Average	Sections	Projected
English	58	22.4	58	22.2
Math	65	20.6	65	20.4
Social Studies	61	23.0	61	22.8
Science	68	23.7	68	23.4
Foreign Language	66	19.8	66	19.6

# Personnel Reductions & Additions

Middle Schools

Reduction: 1.0 FTE Teacher

High School

Addition: 0.3 FTE Technology Teacher

District

Reduction: 1.0 FTE Literacy Staff Developer

Addition: 1.0 FTE Director of Literacy

Net: Reduction of 0.7 FTE

## Tax Levy Limit Calculation Worksheet For School Year 2015-16

## BASIC FORMULA

Prior Year Tax Levy (2014-15)		\$	104,849,225
<u>Tax Base Growth Factor (ORPS)</u>	x		<u>1.0035</u>
		\$	105,216,197

Prior Year Exemptions

Debt Service	3,920,056		
Capital Expenditures	250,000		
Lease Purchase: EPC	944,059		
Less: Bldg Aid	<u>(1,805,631)</u>		
	3,308,484	-	<u>(3,308,484)</u>
		\$	101,907,713

ADJUSTED PRIOR YEAR LEVY	=	\$	101,907,713
--------------------------	---	----	-------------

<u>Allowable Growth Factor</u>	x	<u>1.62%</u>
--------------------------------	---	--------------

**TAX LEVY LIMIT BEFORE EXCLUSIONS: \$ 103,558,618**

## + EXCLUSIONS

<u>Available Carryover</u>	+	\$	-
----------------------------	---	----	---

Current Year Exemptions (2015-16)

Debt Service	3,924,056		
Capital Expenditures	575,000		
Lease Purchase: EPC	944,059		
Less: Bldg Aid	<u>(1,805,631)</u>		
		+	\$ 3,637,484

PENSIONS	Salary Base	Rate	Exemptions
TRS			N/A
ERS			N/A

	+	\$	-
--	---	----	---

**TAX LEVY LIMIT WITH EXCLUSIONS: \$ 107,196,102**

**TAX CAP LIMIT: \$ 2,346,877**

# Proposed Budget 2015-16

- ▶ Approved 2014-15 Budget:  
\$116,856,988
  - ▶ Proposed 2015-16 Budget:  
\$117,901,688
- Increase:           \$   1,044,700  
  or 0.89%



# Budget Highlights

- ▶ Launch technology initiatives.
- ▶ Expand the summer camp program.
- ▶ Expand special education initiatives.
- ▶ Align personnel based on District mission, Board strategic questions and administrative operating standards.
- ▶ Adjust personnel based on enrollment.
- ▶ Fund necessary renovations and repairs.
- ▶ Present a budget that is below the tax cap.
- ▶ Meet requirements for year 2 of tax freeze.

# Budget Calendar

- ▶ Budget Preview
  - January 14, 2015    ✓
- ▶ Superintendent Recommended Budget to BOE
  - February 25, 2015    ✓
- ▶ Budget Presentations
  - March 11 – Curriculum/Technology
  - March 18 – Special Education/Athletics
  - March 25 – Operations & Maintenance/Non-Instructional
  - April 8 – Revenues/Tax Rates/Contingency
- ▶ Budget Adoption
  - April 15, 2015
- ▶ Budget Hearing
  - May 6, 2015
- ▶ Budget Vote
  - May 19, 2015

# PTA Sponsored Budget Meetings

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

- Tuesday, March 10 – 9:30 am
- Tuesday, March 10 – 7:30 pm

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

- Wednesday, April 29 – 9:30 am
- Wednesday, April 29 – 7:30 pm