

Chappaqua Central School District 2016-17 Proposed Budget Summary for Budget Adoption



April 13, 2016

Budget Presentations

- ▶ **2/24: Superintendent's Recommended Budget to BOE**
- ▶ **3/9: Curriculum/Special Education**
- ▶ **3/16: Technology/Athletics**
- ▶ **3/30: O&M/Non-Instructional**
- ▶ **4/6: Revenue/Tax Rates/Contingency Budget**

Operating Standards for 2016-17

- ▶ Ensure the continued tradition of excellence in teaching and learning while fostering 21st 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 2016-17

- ▶ 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.
- ▶ Provide students with cross-disciplinary experiences built on a foundation of real-world 21st century skills.
- ▶ 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.

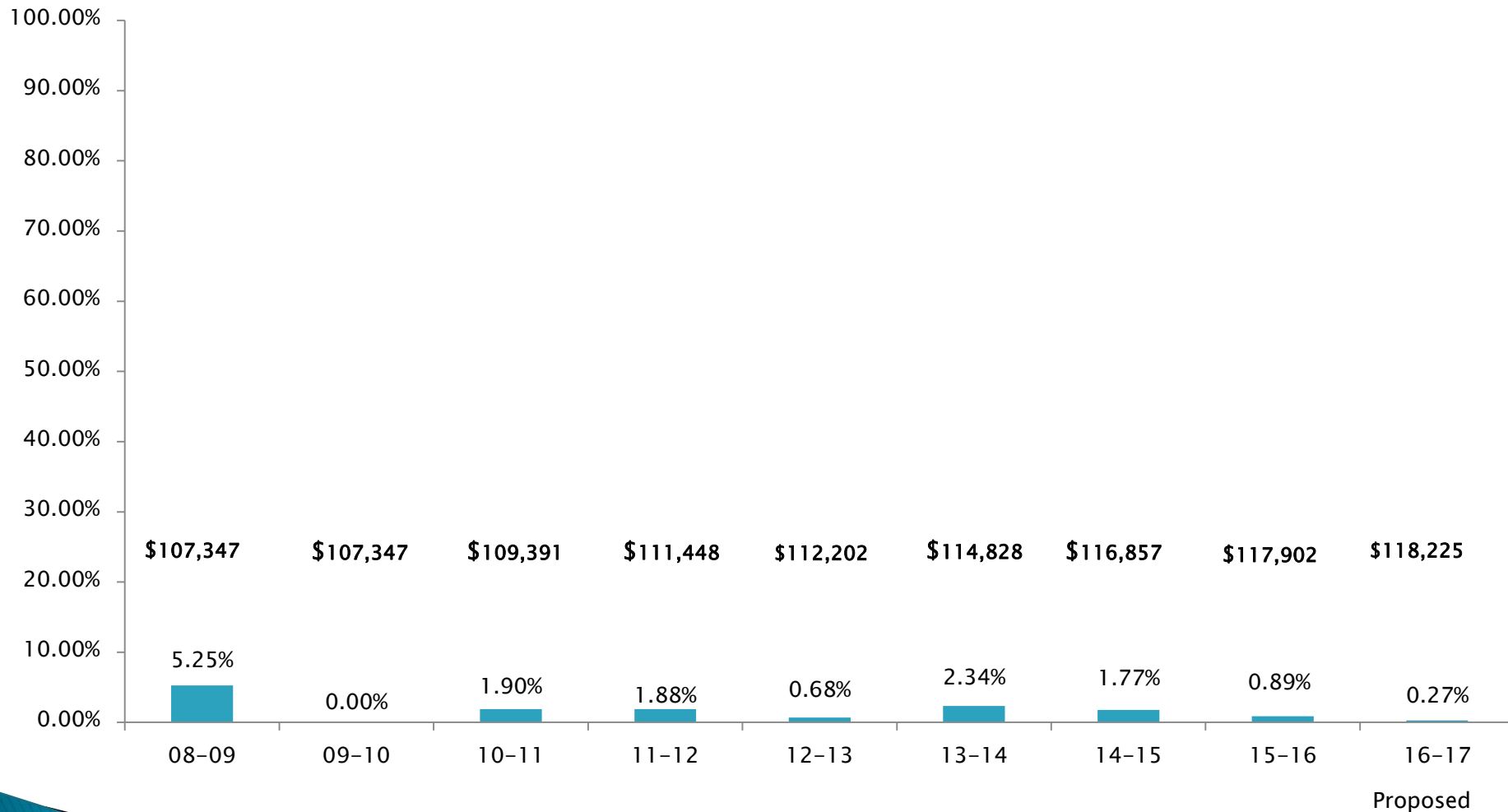
Proposed Budget 2016-17

▶ Approved 2015-16 Budget:
\$117,901,688

▶ Proposed 2016-17 Budget:
\$118,225,288

Increase: \$ 323,600
 or 0.27%

Recent Budget Increases (in \$1,000)



Expenditures:

2015-16 Approved vs. 2016-17 Proposed

Categories	Approved 2015-16	Proposed 2016-17	\$ Increase	Increase %
Salaries	\$61,896,455	\$62,099,234	\$202,779	0.33%
Employee Benefits	\$26,536,600	\$25,991,235	-\$545,365	-2.06%
Transportation	\$6,436,292	\$6,528,000	\$91,708	1.42%
Operations & Maintenance	\$5,479,500	\$5,626,500	\$147,000	2.68%
Debt Service	\$5,396,869	\$5,417,732	\$20,863	0.39%
Special Education Services	\$4,898,329	\$5,084,741	\$186,412	3.81%
BOCES Services	\$2,126,000	\$2,126,000	\$0	0.00%
Technology	\$1,514,400	\$1,546,619	\$32,219	2.13%
Per Pupil Allocation	\$1,151,397	\$1,142,740	-\$8,657	-0.75%
Other	\$2,465,846	\$2,662,487	\$196,641	7.97%
Total	\$117,901,688	\$118,225,288	\$323,600	0.27%

Revenues:

2015-16 Approved vs. 2016-17 Projected

Categories	Approved 2015-16	Proposed 2016-17	\$ Increase	% Increase
Real Property Taxes	\$105,968,116	\$106,023,697	\$55,581	0.05%
State Aid	\$7,608,572	\$8,116,591	\$508,019	6.68%
Appropriation of Fund Balance	\$2,250,000	\$2,000,000	-\$250,000	-11.11%
Tax Revenues	\$825,000	\$835,000	\$10,000	1.21%
Charges for Services	\$380,000	\$380,000	\$0	0.00%
Use of Money and Property	\$235,000	\$235,000	\$0	0.00%
Miscellaneous Revenues	\$635,000	\$635,000	\$0	0.00%
Total	\$117,901,688	\$118,225,288	\$323,600	0.27%

BASIC FORMULA

Prior Year Tax Levy (2015-16)		\$	105,968,116
<u>Tax Base Growth Factor (ORPS) - [2016-17 rate]</u>	x		<u>1.0060</u>
		\$	106,603,925

Prior Year Exemptions

Debt Service	3,924,056		
Capital Expenditures	575,000		
Lease Purchase: EPC	944,059		
Less: Bldg Aid	<u>(1,743,721)</u>		
	3,699,394	-	<u>(3,699,394)</u>
		\$	102,904,531

ADJUSTED PRIOR YEAR LEVY	=	\$	102,904,531
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<u>Allowable Levy Growth Factor (CPI)</u>	x		<u>0.12%</u>
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TAX LEVY LIMIT BEFORE EXCLUSIONS: \$ 103,028,016

+ EXCLUSIONS

<u>Available Carryover</u>	+	\$	-
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Current Year Exemptions (2016-17)

Debt Service	3,922,256		
Capital Expenditures	575,000		
Lease Purchase: EPC	944,059		
Less: Bldg Aid	<u>(1,690,169)</u>		
		+	\$ 3,751,146

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

	+	\$	-
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TAX LEVY LIMIT WITH EXCLUSIONS: \$ 106,779,162

TAX CAP LIMIT: \$ 811,046

Tax Analysis 2016-17

Estimated

School Dsitrict Budget		118,225,288
Less: Revenue from sources other than current local property taxes		10,201,591
Appropriation of Fund Balance		2,000,000
Tax Levy		106,023,697
	New Castle	Mt. Pleasant
Assessed Taxable Valuation	912,226,106	6,793,454
Equalization Rate	19.34%	1.48%
Full Taxable Valuation	4,716,784,416	459,017,162
Portion of Tax Levy	91.1%	8.9%
Tax Levy	96,620,961	9,402,736

Rate Per \$1,000		
School District Estimated 2016-17	105.917777	1,384.087702
Compared to School District Actual 2015-16	105.716392	1,357.240937
\$ Increase per @1,000	0.20	26.85
% Increase	0.19%	1.98%

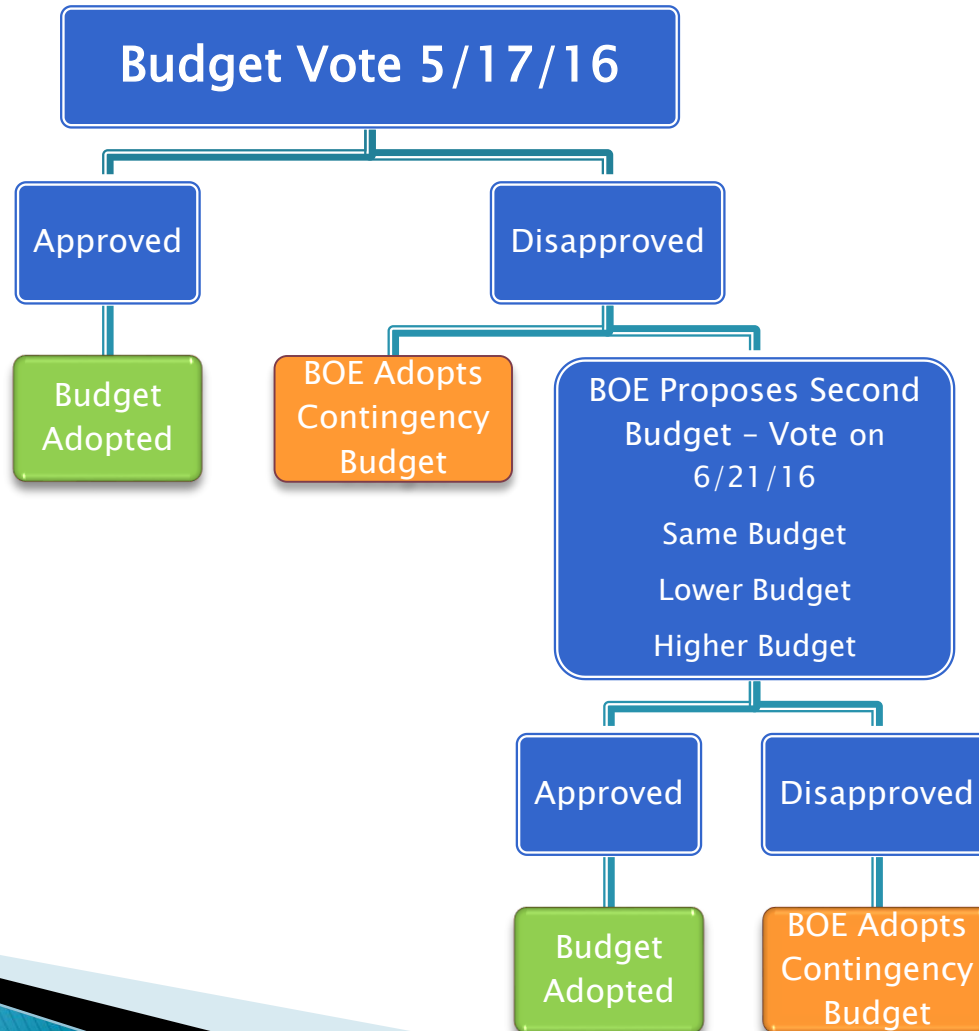
8 Most Recent Budgets (2009-10 to 2016-17)

	Approved 2009-10	Approved 2010-11	Approved 2011-12	Approved 2012-13	Approved 2013-14	Approved 2014-15	Approved 2015-16	Proposed 2016-17	Cumulative \$ Increase	Cumulative % Increase	Average Annual % Increase
Budget	\$107,347,134	\$109,391,348	\$111,448,488	\$112,202,888	\$114,828,088	\$116,856,988	\$117,901,688	\$118,225,288	\$10,878,154	10.13%	1.45%
Tax Levy	\$95,909,088	\$98,133,505	\$98,944,582	\$101,032,134	\$103,110,993	\$104,849,225	\$105,968,116	\$106,023,697	\$10,114,609	10.55%	1.51%

Tax Rates/\$1,000

New Castle	93.30	95.62	98.06	100.35	102.68	104.29	105.72	105.92	12.62	13.53%	1.93%
Mt. Pleasant	1,132.87	1,273.65	1,191.60	1,314.98	1,351.58	1,370.08	1,357.24	1384.09	251.22	22.18%	3.17%

When Does a District Go to a Contingency Budget?



Revenues: 2015-16 Approved vs. 2016-17 Projected

Categories	Approved 2015-16	Proposed 2016-17	\$ Increase	% Increase
Real Property Taxes	\$105,968,116	\$106,023,697	\$55,581	0.05%
State Aid	\$7,608,572	\$8,116,591	\$508,019	6.68%
Appropriation of Fund Balance	\$2,250,000	\$2,000,000	-\$250,000	-11.11%
Tax Revenues	\$825,000	\$835,000	\$10,000	1.21%
Charges for Services	\$380,000	\$380,000	\$0	0.00%
Use of Money and Property	\$235,000	\$235,000	\$0	0.00%
Miscellaneous Revenues	\$635,000	\$635,000	\$0	0.00%
Total	\$117,901,688	\$118,225,288	\$323,600	0.27%

How to Get to a Contingency Budget

- ▶ How much is the reduction?

\$55,581

- ▶ How to get there?
 - 1) Reduce Expenditures
 - Personnel
 - Non-personnel
 - 2) Use more fund balance

Budget Notice

Overall Budget Proposal	Budget Adopted for the 2015-16 School Year	Budget Proposed for the 2016-17 School Year	Contingency Budget for the 2016-17 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$117,901,688	\$118,225,288	\$118,169,707
Increase/Decrease for the 2016-17 School Year		\$323,600	\$268,019
Percentage Increase/Decrease in Proposed Budget		0.27 %	0.23%
		.12 %	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$105,968,116	\$106,023,697	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$105,968,116	\$106,023,697	\$105,968,116
F. Permissible Exclusions to the School Tax Levy Limit	\$3,637,484	\$3,751,146	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$103,558,618	\$103,028,016	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)	\$102,330,632	\$102,272,551	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$1,227,986	\$755,465	
Administrative Component	\$9,844,331	\$10,030,075	\$9,926,255
Program Component	\$88,717,776	\$88,539,729	\$88,627,281
Capital Component	\$19,339,581	\$19,655,484	\$19,616,171

Budget Notice

* Provide a statement of assumptions made in projecting a contingency budget for the 2016-17 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The contingency budget would require \$55,581 in reductions from the proposed 2016-17 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 Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
n/a	n/a

	Under the Budget Proposed for the 2016-17 School Year
Estimated Basic STAR Exemption Savings ¹	\$1,764

The annual budget vote for the fiscal year 2016-2017 by the qualified voters of the Chappaqua Central School District, Westchester County, New York, will be held at Horace Greeley High School in said district on Tuesday, May 17, 2016 between the hours of 7:00am and 9:00pm, prevailing time in the Horace Greeley High School, at which time the polls will be opened to vote by voting ballot or machine.

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

2016-17 Property Tax Report Card

661004 - CHAPPAQUA CENTRAL SCHOOL DISTRICT

Contact Person: John L. Chow	Budgeted	Proposed Budget	Percent
Telephone Number: 914-238-7200 x1006	2015-16	2016-17	Change
	(A)	(B)	(C)
Total Budgeted Amount, not Including Separate Propositions	117,901,688	118,225,288	0.27%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	105,968,116	106,023,697	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	105,968,116	106,023,697	0.05%
F. Permissible Exclusions to the School Tax Levy Limit	3,637,484	3,751,146	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	103,558,618	103,028,016	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)	102,330,632	102,272,551	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	1,227,986	755,465	
Public School Enrollment	3,904	3,860	-1.13%
Consumer Price Index			0.12%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may effect voter approval requirements.

³ For 2016-17, includes any carryover from 2015-16 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2015-16 (D)	Estimated 2016-17 (E)
Adjusted Restricted Fund Balance	9,659,104	9,250,000
Assigned Appropriated Fund Balance	3,329,043	3,000,000
Adjusted Unrestricted Fund Balance	4,715,478	4,700,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	3.98%

Proposed Budget 2016-17

▶ Approved 2015-16 Budget:
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Increase: \$ 323,600
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Budget Highlights

The 2016-17 budget will:

- ▶ Respond to the Board of Education's two strategic questions.
- ▶ Meet the 2016-17 operating standards.
- ▶ Expand professional development around teaching and learning practices related to innovative learning spaces.
- ▶ Continue the technology initiatives – year 2.
- ▶ Align personnel based on District mission, Board strategic questions and administrative operating standards.
- ▶ Adjust personnel based on enrollment.
- ▶ Be below the tax cap
 - Eligible tax payers will receive property tax rebate.

Property Tax Freeze – Year 1 & 2

CCSD STAR-eligible homeowners received the Tax Freeze Credit during 2014-15 and 2015-16 because the School District stayed within the property tax levy cap and the efficiency plan was approved.

New Property Tax Rebate

STAR Rebate check 2016-19

- Tax rebate for taxpayers receiving STAR exemption
- 2016: \$130 credit for taxpayers within Metropolitan Commuter Transportation District (MCTD) making \$275K or less and \$185 for non-MCTD making \$200K or less
- 2017-2019: Rebate amount will equal the STAR tax savings multiplied by a percentage depending on income
 - AGI from 2 years prior used to determine eligibility
 - Income capped at \$275K
- Rebate checks projected mailing by October 31
- District must be **tax cap compliant**
- Rebate cannot be greater than tax bill
- 60 day claw-back provision for unpaid taxes

Voter Information

Voter status may be checked by calling the District Clerk, Terry Dell'olio, 238-7200 ext. 1002, between 8:30 a.m. and 4:30 p.m.

To be eligible to vote on May 17, 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 12, 2016, five (5) days prior to the election.

***Applications* for absentee ballots for electing board members and voting on the 2016-17 school and library budgets may be obtained from the District Clerk or the website: www.ccsd.ws. State Education Law prohibits absentee registration.**

Budget Comments

- ▶ Board of Education

board@ccsd.ws

- ▶ Lyn McKay, Superintendent of Schools

lymckay@ccsd.ws

Tel: 238-7200 ext. 1002

- ▶ John Chow, Assistant Superintendent for Business

jochow@ccsd.ws

Tel: 238-7200 ext. 1006

Budget Calendar

- ▶ Budget Preview
 - January 13, 2016 ✓
- ▶ Superintendent Recommended Budget to BOE
 - February 24, 2016 ✓
- ▶ Budget Presentations
 - March 9 – Curriculum/Technology ✓
 - March 16 – Special Education/Athletics ✓
 - March 30 – Operations & Maintenance/Non-Instructional ✓
 - April 6 – Revenues/Tax Rates/Contingency ✓
- ▶ Budget Adoption ✓
 - April 13, 2016
- ▶ Budget Hearing
 - May 4, 2016
- ▶ Budget Vote
 - May 17, 2016

PTA Sponsored Budget Meetings

Community Forum on the Proposed Budget

Bell Auditorium

- Tuesday, March 1 – 9:30 am ☒
- Tuesday, March 1 – 7:30 pm ☒

Community Meeting on the Proposed Budget

Scattered Books, 29 King Street

- Tuesday, March 29 – 7:30 pm ☒

Community Q&A on the Adopted Budget

Seven Bridges Lower Commons

- Thursday, April 28 – 9:30 am
- Thursday, April 28 – 7:30 pm