

Chappaqua Central School District Proposed Budget 2017-2018

Overview



March 1, 2017

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 2017-18

- ▶ 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 **social**, emotional **and physical** 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.
- ▶ **Optimize communication structures to ensure the dissemination of accurate, timely, relevant information while providing opportunities for information to flow within the school district and to the community.**

Operating Standards for 2017-18

- ▶ Maintain contractual class size ratios K-12.
- ▶ 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 **safe**, 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 1/11/17)

- ▶ Slight Enrollment Decline
 - ▶ Decrease in Elementary Schools
 - ▶ Decrease in Middle Schools
 - ▶ Decrease in High School
- ▶ Contracts for Three Employee Bargaining Units
- ▶ 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 1/11/17)

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

Budget vs. Tax Levy vs. Tax Rates

Budget

vs.

Tax Levy

vs.

Tax Rates

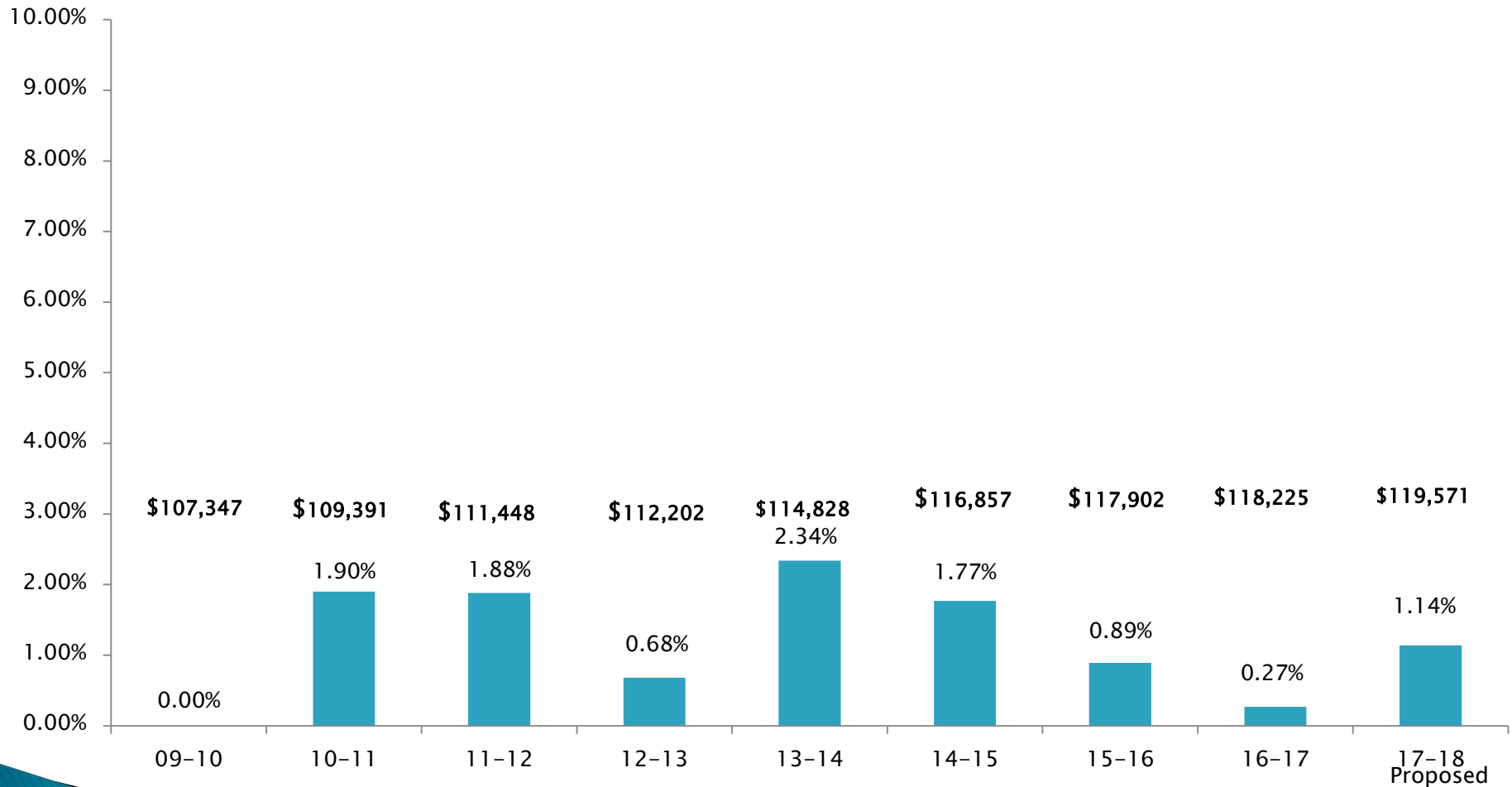
Proposed Budget 2017-18

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

▶ Proposed 2017-18 Budget:
\$119,571,688

Increase: \$ 1,346,400
 or 1.14%

Recent Budget Increases (in \$1,000)



8 Most Recent Budgets (2010-11 to 2017-18)

	Approved 2010-11	Approved 2011-12	Approved 2012-13	Approved 2013-14	Approved 2014-15	Approved 2015-16	Approved 2016-17	Proposed 2017-18	Cumulative	Cumulative	Average
Budget	\$109,391,348	\$111,448,488	\$112,202,888	\$114,828,088	\$116,856,988	\$117,901,688	\$118,225,288	\$119,571,688	\$10,180,340	9.31%	1.33%
Tax Levy	\$98,133,505	\$98,944,582	\$101,032,134	\$103,110,993	\$104,849,225	\$105,968,116	\$105,968,116	\$106,726,146	\$8,592,641	8.76%	1.25%

Tax Rates/\$1,000

New Castle	95.62	98.06	100.35	102.68	104.29	105.72	105.93	TBD	TBD	TBD	TBD
Mt. Pleasant	1,273.65	1,191.60	1,314.98	1,351.58	1,370.08	1,357.24	1,384.24	TBD	TBD	TBD	TBD

8 Most Recent Budgets (2010-11 to 2017-18)

	Cumulative \$ Increase	Cumulative % Increase	Average % Increase
Budget	\$10,180,340	9.31%	1.33%
Tax Levy	\$8,592,641	8.76%	1.25%

Performance Vs. Expenditures

Chappaqua is
16th out of 46

HISTORY OF PER PUPIL COST

PUTNAM/ WESTCHESTER DISTRICTS	2014-15 ACTUAL	PERCENT INCREASE	2015-16 ACTUAL	PERCENT INCREASE	2016-17 PROJECTED	PERCENT INCREASE
POCANTICO HILLS	37,860	-0.13	48,066	0.27	48,236	0.00
BYRAM HILLS	33,087	0.06	34,044	0.03	37,592	0.10
GREENBURGH	30,146	-0.04	34,218	0.14	36,288	0.06
IRVINGTON	31,676	0.06	32,561	0.03	34,271	0.05
KATONAH	33,378	-0.03	33,386	0.00	33,908	0.02
VALHALLA	28,849	0.03	30,500	0.06	32,712	0.07
GARRISON	29,254	0.04	30,277	0.03	32,431	0.07
HENDRICK HUDSON	30,417	0.05	29,353	-0.04	32,055	0.09
NANUET					31,989	
ELMSFORD	29,181	0.03	28,790	-0.01	31,496	0.09
ARDSLEY	29,141	0.03	29,029	0.00	31,413	0.08
SCARSDALE	29,215	-0.01	30,099	0.03	31,182	0.04
RAMAPO	27,054	0.04			31,068	
MT PLEASANT	28,609	0.07	30,728	0.07	31,033	0.01
BRIARCLIFF	32,166	0.07	33,470	0.04	30,907	-0.08
CHAPPAQUA	29,578	0.02	29,129	-0.02	30,573	0.05
HARRISON	29,744	0.02	29,646	0.00	30,463	0.03
MT VERNON	24,484	-0.05	26,621	0.09	29,390	0.10
WHITE PLAINS	27,620	0.02	27,985	0.01	29,302	0.05
HASTINGS	26,974	0.04	27,773	0.03	29,153	0.05
BREWSTER	26,051	0.02	27,288	0.05	29,111	0.07
CARMEL	27,798		27,419	-0.01	28,881	0.05
DOBBS FERRY	28,423	0.06	28,039	-0.01	28,552	0.02
PLEASANTVILLE	26,169	0.03	27,259	0.04	28,526	0.05
BLIND BROOK	26,955	0.02	26,954	0.00	28,495	0.06
YORKTOWN	26,990	0.00	26,763	-0.01	28,221	0.05
EDGE MONT	28,017	0.08	26,657	-0.05	28,210	0.06
SOMERS	25,395	0.06	26,400	0.04	28,003	0.06
NYACK	26,553	0.15	25,101	-0.05	27,995	0.12
SOUTH ORANGETOWN	27,615	0.10	26,360	-0.05	27,917	0.06
CROTON-HARMON	25,467	0.05	27,551	0.08	27,755	0.01
PUTNAM VALLEY	26,319	0.00	25,712	-0.02	27,697	0.08
NORTH ROCKLAND	26,302	0.06	25,915	-0.01	27,219	0.05
HALDANE	24,430	0.05	24,140	-0.01	26,922	0.12
TUCKAHOE	28,346	0.02	26,796	-0.05	26,908	0.00
LAKELAND	24,587	0.02	24,909	0.01	26,673	0.07
PEARL RIVER	25,012	0.08	25,292	0.01	25,886	0.02
TARRYTOWNS	24,289	0.03	24,738	0.02	25,743	0.04
OSSINING	22,960	-0.01	22,820	-0.01	25,530	0.12
EAST RAMAPO	25,302	0.03			25,195	
EASTCHESTER	24,407	0.00	24,205	-0.01	25,031	0.03
PEEKSKILL	23,493	-0.03	23,573	0.00	24,857	0.05
RYE NECK	24,719	0.10	23,400	-0.05	24,590	0.05
PELHAM	23,757	0.01	24,162	0.02	24,562	0.02
MAMARONECK	24,803	0.06	24,657	-0.01	24,095	-0.02
CLARKSTOWN	21,638	-0.05	22,676	0.05	23,324	0.03
NEW ROCHELLE	22,030	0.01	22,188	0.01	22,774	0.03
PORT CHESTER	18,540	0.03	18,614	0.00	18,862	0.01
BEDFORD	28,580	0.01	29,711	0.04		
BRONXVILLE	26,675	0.02	27,288	0.02		
MAHOPAC	25,110	0.02	26,616	0.06		
NORTH SALEM	33,831	0.02	35,190	0.04		
RYE CITY	23,209	0.04	23,793	0.03		
YONKERS	19,448	-0.03	19,473	0.00		

HISTORY OF PER PUPIL COST

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POCANTICO HILLS	37,860	48,066	48,236
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HENDRICK HUDSON	30,417	29,353	32,055
NANUET			31,989
ELMSFORD	29,181	28,790	31,496
ARDSLEY	29,141	29,029	31,413
SCARSDALE	29,215	30,099	31,182
RAMAPO	27,054		31,068
MT PLEASANT	28,609	30,728	31,033
BRIARCLIFF	32,166	33,470	30,907
CHAPPAQUA	29,578	29,129	30,573

Expenditures: 2016-17 Approved vs. 2017-18 Proposed

Categories	Approved 2016-17	Proposed 2017-18	\$ Increase	Increase %
Salaries	62,099,234	62,577,477	478,243	0.77%
Employee Benefits	25,991,235	26,119,142	127,907	0.49%
Transportation	6,528,000	6,646,689	118,689	1.82%
Operations & Maintenance	5,626,500	5,750,500	124,000	2.20%
Debt Service	5,417,732	5,673,955	256,223	4.73%
Special Education Services	5,084,741	4,795,700	(289,041)	-5.68%
BOCES Services	2,126,000	2,171,262	45,262	2.13%
Technology	1,546,619	1,710,360	163,741	10.59%
Per Pupil Allocation	1,142,740	1,140,415	(2,325)	-0.20%
Other	2,662,487	2,986,188	323,701	12.16%
Total	118,225,288	119,571,688	1,346,400	1.14%

Expenditures: % of Budget

Categories	Approved 2016-17	Approved 2016-17		Proposed 2017-18	Proposed 2017-18
	\$ Amount	% of Budget		\$ Amount	% of Budget
Salaries	\$62,099,234	52.5%		\$62,577,477	52.3%
Employee Benefits	\$25,991,235	22.0%		\$26,119,142	21.8%
Transportation	\$6,528,000	5.5%		\$6,646,689	5.6%
Operations & Maintenance	\$5,626,500	4.8%		\$5,750,500	4.8%
Debt Service	\$5,417,732	4.6%		\$5,673,955	4.7%
Special Education Services	\$5,084,741	4.3%		\$4,795,700	4.0%
BOCES Services	\$2,126,000	1.8%		\$2,171,262	1.8%
Technology	\$1,546,619	1.3%		\$1,710,360	1.4%
Per Pupil Allocation	\$1,142,740	1.0%		\$1,140,415	1.0%
Other	\$2,662,487	2.3%		\$2,986,188	2.5%
Total	\$118,225,288	100.0%		\$119,571,688	100.0%

Revenues: 2016-17 Approved vs. 2017-18 Projected

Categories	Approved 2016-17	Proposed 2017-18	\$ Increase	% Increase
Real Property Taxes	\$105,968,116	\$106,726,146	\$758,030	0.72%
State Aid	\$8,172,172	\$8,752,223	\$580,051	7.10%
Appropriation of Fund Balance	\$2,000,000	\$2,000,000	\$0	0.00%
Tax Revenues	\$835,000	\$835,000	\$0	0.00%
Charges for Services	\$380,000	\$413,319	\$33,319	8.77%
Use of Money and Property	\$235,000	\$210,000	-\$25,000	-10.64%
Miscellaneous Revenues	\$635,000	\$635,000	\$0	0.00%
Total	\$118,225,288	\$119,571,688	\$1,346,400	1.14%

Revenues: % of Budget

Categories	Approved 2016-17	Approved 2016-17		Proposed 2017-18	Proposed 2017-18
	% Amount	% of Budget		% Amount	% of Budget
Real Property Taxes	\$106,023,697	89.7%		\$106,726,146	89.3%
State Aid	\$8,116,591	6.9%		\$8,752,223	7.3%
Appropriation of Fund Balance	\$2,000,000	1.7%		\$2,000,000	1.7%
Tax Revenues	\$835,000	0.7%		\$835,000	0.7%
Charges for Services	\$380,000	0.3%		\$413,319	0.3%
Use of Money and Property	\$235,000	0.2%		\$210,000	0.2%
Miscellaneous Revenues	\$635,000	0.5%		\$635,000	0.5%
Total	\$118,225,288	100.0%		\$119,571,688	100.0%

Enrollment History & Projections

2011-12 to 2021-22

	Projected										
Grade	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020- 2021	2021- 2022
K	260	240	276	219	229	223	235	265	275	275	275
1	270	275	253	283	222	247	232	247	282	289	291
2	294	263	276	266	293	235	259	245	263	298	306
3	298	285	282	280	272	308	242	270	257	273	311
4	341	301	293	288	289	283	317	252	282	267	285
5	311	337	304	298	292	294	278	320	255	282	269
6	355	306	342	306	300	297	297	283	327	259	288
7	339	353	309	344	308	303	299	301	288	332	263
8	329	329	353	308	348	309	304	303	305	291	335
9	353	333	322	349	303	355	318	309	312	313	298
10	306	348	330	319	353	307	359	324	316	317	319
11	308	302	341	329	321	349	307	360	325	317	318
12	319	310	298	335	335	329	355	315	371	333	325
Total	4083	3982	3979	3924	3865	3839	3802	3796	3858	3846	3883
Elementary	1463	1364	1380	1336	1305	1296	1285	1280	1359	1403	1468
Middle	1334	1325	1308	1256	1248	1203	1178	1208	1176	1164	1156
High	1286	1293	1291	1332	1312	1340	1339	1309	1323	1279	1259
Total	4083	3982	3979	3924	3865	3839	3802	3796	3858	3846	3883
Out of District Placement	38	40	31	36	39	36	36	36	36	36	36
Total	4121	4022	4010	3960	3904	3875	3838	3832	3894	3882	3919

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

Elementary School Sections

2016-17

2017-18

	Enrollment	Sections	Class Size		Enrollment	Sections	Class Size
Grafflin							
K	75	4	18.8		77	4	19.3
1	76	4	19.0		82	4	20.5
2	79	4	19.8		81	4	20.4
3	96	5	19.2		82	4	20.6
4	110	5	22.0		98	4	24.6
Subtotal	436	22	19.8		421	20	21.0
Roaring Brook							
K	74	4	18.5		79	4	19.8
1	85	4	21.3		76	4	19.1
2	76	4	19.1		87	4	21.9
3	110	5	22.0		78	4	19.4
4	101	5	20.2		113	5	22.6
Subtotal	446	22	20.3		433	21	20.6
Westorchard							
K	74	4	18.5		79	4	19.8
1	86	4	21.5		74	4	18.6
2	80	4	20.0		91	4	22.6
3	102	5	20.4		82	4	20.6
4	72	4	18.0		106	5	21.2
Subtotal	414	21	19.7		432	21	20.6
Total	1296	65	19.9		1286	62	20.7

Middle School Teams/Sections

2016-17

Bell		Enrollment	Team Teachers	Class Size
5		138	6	23.0
6		145	6	24.2
7		154	8	19.3
8		149	6	24.8
Subtotal		586	26	22.5
SB				
5		156	7	22.3
6		152	7	21.7
7		149	6	24.8
8		160	8	20.0
Subtotal		617	28	22.0
Total		1203	54	

2017-18

Enrollment	Team Teachers	Class Size
161	7	23.0
144	6	23.9
145	6	24.2
154	8	19.2
604	27	22.4
117	6	19.5
153	7	21.9
154	8	19.3
150	6	25.0
575	27	21.3
1178	54	21.8

High School Sections

Grade	2016-17	2017-18 Projected
9	355	318
10	307	359
11	349	307
12	329	355
Total	1340	1339

Class Size Impacted	2016-17		2017-18	
	Sections	Average	Sections	Projected
English	55	24.4	55	24.3
Math	65	20.8	65	20.7
Social Studies	62.5	21.1	67	19.2
Science	67	21.7	67	22.2

Personnel Reductions & Additions

Instructional Staff

Elementary Schools

Addition: 0.5 FTE Art Teacher

Reduction: 3.0 FTE Core Teachers

High School

Addition: 1 FTE Social Studies Teacher

District

Reduction: 2.0 FTE Technology Coaches

Personnel Reductions & Additions

Non-Instructional Staff

High School

Addition: 0.5 FTE Nurse

Reduction: 1.0 FTE Health Aide

District

Addition: 1.0 FTE Trainer

0.2 FTE Clerk

Net:

Reduction: 2.8 FTE

Tax Levy Limit Calculation Worksheet For School Year 2017-18

BASIC FORMULA

Prior Year Tax Levy (2016-17)		\$	105,968,116
<u>Tax Base Growth Factor (ORPS) - [2016-17 rate]</u>	x		<u>1.0024</u>
		\$	<u>106,222,439</u>

Prior Year Exemptions

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	-	<u>(3,751,146)</u>
		\$	<u>102,471,293</u>

ADJUSTED PRIOR YEAR LEVY	=	\$	<u>102,471,293</u>
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<u>Allowable Levy Growth Factor (CPI) [Using last year's rate]</u>	x		<u>1.260%</u>
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TAX LEVY LIMIT BEFORE EXCLUSIONS:	\$	103,762,432
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+ EXCLUSIONS

<u>Available Carryover</u>	+	\$	-
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Current Year Exemptions (2017-18)

Debt Service	3,930,006		
Capital Expenditures	575,000		
Lease Purchase: EPC	1,204,921		
Less: Bldg Aid	<u>(1,811,227)</u>		
		+	\$ 3,898,700

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

	+	\$	-
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TAX LEVY LIMIT WITH EXCLUSIONS:	\$	107,661,132
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TAX CAP LIMIT:	\$	1,693,016
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Proposed Budget 2017-18

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

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\$119,571,688

Increase: \$ 1,346,400
 or 1.14%

Budget Highlights

The 2017-18 budget will:

- ▶ Respond to the Board of Education's two Strategic Questions.
- ▶ Meet the 2017-18 budget operating standards.
- ▶ Increase utilization for students, teachers and community engagement with current and evolving technologies.
- ▶ Support STEAM/problem-based learning initiative at all schools.
- ▶ Increase High School Social Studies Advance Placement courses: *Access* and *Opportunity*.
- ▶ Provide additional health service at the High School.
- ▶ 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.

Budget Comments

- ▶ Board of Education

board@ccsd.ws

- ▶ Dan McCann, Interim Superintendent of Schools

damccann@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 11, 2017 ☒
- ▶ Superintendent Recommended Budget to BOE
 - March 1, 2017 ☒
- ▶ Budget Presentations
 - March 8 – March 29, 2017
- ▶ Budget Adoption
 - April 5, 2017
- ▶ Budget Hearing
 - May 3, 2017
- ▶ Budget Vote
 - May 16, 2017

PTA Sponsored Budget Meetings

Community Forum on the Proposed Budget *Bell Auditorium*

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

Community Q&A on the Adopted Budget

TBD