

# Chappaqua Central School District 2017-18 Adopted Budget Budget Hearing



May 3, 2017

# Summary of Adopted Budget 2017-18

## Budget:

Amount:	\$119,571,688
\$ Increase:	\$ 1,346,400
% Increase:	1.14%

## Tax Levy:

Amount:	\$106,726,146
\$ Increase:	\$ 758,030
% Increase:	0.72%

Within Tax Cap

## Estimated Tax Rate (per \$1,000):

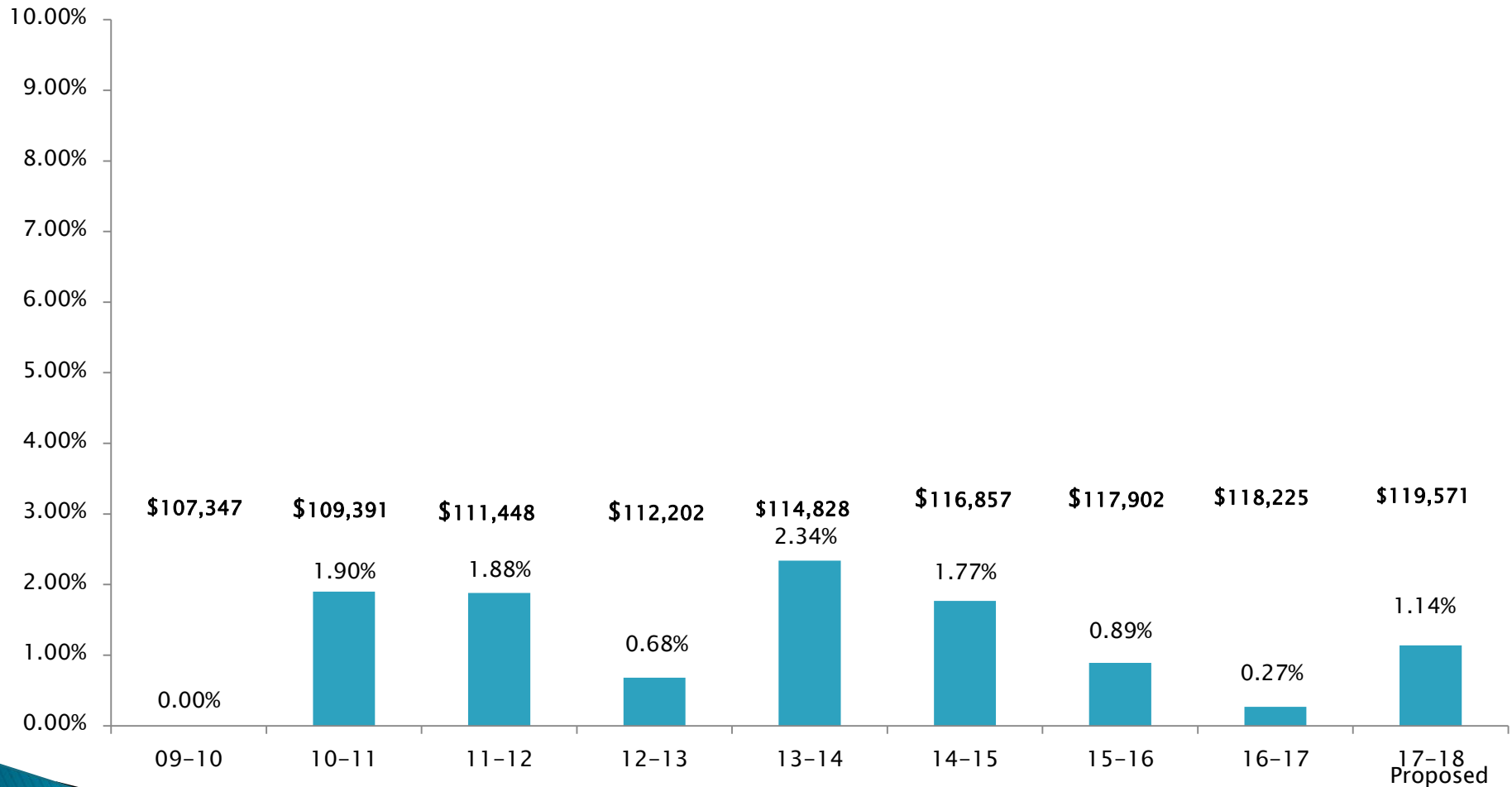
Town of New Castle:	Rate: \$106.83
	% Increase: 0.85%

Town of Mt. Pleasant:	Rate: \$1,370.53
	% Increase: (0.99%)

# 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?

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



# 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%

# 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%

## 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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<b>TAX LEVY LIMIT BEFORE EXCLUSIONS:</b>	<b>\$</b>	<b>103,762,432</b>
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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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<b>TAX LEVY LIMIT WITH EXCLUSIONS:</b>	<b>\$</b>	<b>107,661,132</b>
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<b>TAX CAP LIMIT:</b>	<b>\$</b>	<b>1,693,016</b>
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# Tax Analysis 2017-18

## Estimated

### Tax Analysis 2017-18

School District Budget		119,571,688
Less: Revenue from sources other than current local property taxes		10,845,542
Appropriation of Fund Balance		2,000,000
Tax Levy		106,726,146
Assessed Taxable Valuation	New Castle	Mt. Pleasant
	911,604,390	6,813,506
Equalization Rate	19.50%	1.52%
Full Taxable Valuation	4,674,894,308	448,256,974
Portion of Tax Levy	91.3%	8.7%
Tax Levy	97,387,999	9,338,147

Rate Per \$1,000		
School District Estimated 2017-18	106.831428	1,370.534772
Compared to School District Actual 2016-17	105.929598	1,384.242167
\$ Increase per @1,000	0.90	-13.71
% Increase	0.85%	-0.99%



# 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 Increase	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

Estimated

New Castle	95.62	98.06	100.35	102.68	104.29	105.72	105.93	106.83	11.21	11.72%	1.67%
Mt. Pleasant	1,273.65	1,191.60	1,314.98	1,351.58	1,370.08	1,357.24	1,384.24	1,370.53	96.88	7.61%	1.09%

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

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

Tax Rates/\$1,000 (estimated)

New Castle	11.21	11.72%	<b>1.67%</b>
Mt. Pleasant	96.88	7.61%	<b>1.09%</b>

# 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

# Staffing

	<b>2016-17 Actual</b>	<b>2017-18 Projected</b>	<b>Variance</b>
Administrators (FTE)	25	25	0
Teachers (FTE)	349.5	346	-3.5
Teaching Assistants (FTE)	56	56	0
COSA			
Support Staff (FTE)	59.78	59.61	-0.17
Aides	37	37	0
Custodial/Maintenance Staff (FTE)	53	53	0
Others * (FTE)	12.5	14	1.5
Total	592.78	590.61	-2.17

\* Others = RN, LPN, OT, PT & Trainer

# Budget Notice

## CHAPPAQUA CENTRAL SCHOOL DISTRICT BUDGET NOTICE

2017-18

Overall Budget Proposal	Budget Adopted for the 2016-7 School Year	Budget Proposed for the 2017-18 School Year	Contingency Budget for the 2017- 18 School Year
Total Budgeted Amount, Not Including Separate Propositions	\$118,225,288	\$119,571,688	\$118,813,658
Increase/Decrease for the 2017-18 School Year		\$1,346,400	\$588,370
Percentage Increase/Decrease in Proposed Budget		1.14%	0.50%
Change in the Consumer Price Index		1.26%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$105,968,116	\$106,726,146	
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	\$106,726,146	\$105,968,116
F. Permissible Exclusions to the School Tax Levy Limit	\$3,751,146	\$3,898,700	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$103,028,016	\$103,762,432	
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)	\$102,216,970	\$102,827,446	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$811,046	\$934,986	
Administrative Component	\$10,030,075	\$9,883,364	\$9,861,533
Program Component	\$88,539,729	\$90,258,432	\$89,704,312
Capital Component	\$19,655,484	\$19,429,892	\$19,247,813

# Budget Notice

\*Provide a statement of assumptions made in projecting a contingency budget for the 2017-18 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The contingency budget would require \$758,030 in reductions from the proposed 2017-18 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 2017-18 School Year
Estimated Basic STAR Exemption Savings <sup>1</sup>	\$1,764

The annual budget vote for the fiscal year 2017-2018 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 16, 2017 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.

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

# 2017-18 Property Tax Report Card

## 2017-18 Property Tax Report Card

### 661004 - CHAPPAQUA CENTRAL SCHOOL DISTRICT

Contact Person: John L. Chow

Telephone Number: 914-238-7200 x1006

	Budgeted 2016-17 (A)	Proposed Budget 2017-18 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	118,225,288	119,571,688	1.14%
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	105,968,116	106,726,146	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	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	106,726,146	0.72%
F. Permissible Exclusions to the School Tax Levy Limit	3,751,146	3,898,700	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	103,028,016	103,762,432	
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)	102,216,970	102,827,446	
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	811,046	934,986	
Public School Enrollment	3,860	3,838	-0.57%
Consumer Price Index			1.26%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> For 2017-18, includes any carryover from 2016-17 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2016-17 (D)	Estimated 2017-18 (E)
Adjusted Restricted Fund Balance	10,552,504	10,290,631
Assigned Appropriated Fund Balance	5,159,859	4,500,000
Adjusted Unrestricted Fund Balance	4,709,527	4,772,868
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.98%	3.99%



# 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.

# 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

# Proposition to Modify the Original Project without Increasing the Amount of Taxes & Bonds

Shall the Board of Education of the Chappaqua Central School District, Westchester County, New York, be authorized to modify the Original Project without increasing the cost thereof and without increasing the amount of bonds by (i) eliminating the artificial turf field with lighting proposed to be constructed at the Robert E. Bell Middle School side field and, in place thereof, constructing grass and drainage improvements and a walking path at said field; and (ii) constructing an additional artificial turf field with lighting at the Horace Greeley High School's C Field; and to reallocate and expend for the foregoing improvements a portion of the not to exceed \$42,500,000 Original Project cost approved by the voters on June 14, 2016.

# Voter Information

Voter status may be checked by calling the District Clerk, Terry Dell'olio, 238-7200 ext. 1002, [thdellolio@ccsd.ws](mailto:thdellolio@ccsd.ws) between 8:30 a.m. and 4:30 p.m.

To be eligible to vote on May 16, 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 11, 2017, five (5) days prior to the election.**

***Applications* for absentee ballots for electing board members and voting on the 2017-18 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 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