

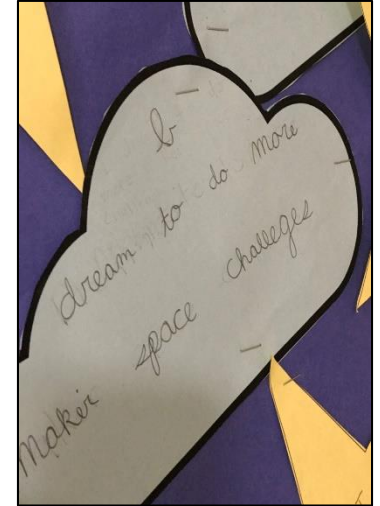
Chappaqua Central School District 2018-2019 Budget Hearing



May 2, 2018

CCSD Strategic Questions

1. How can the District ensure continued 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?



Operating Standards for 2018-19

- ▶ 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 2018-19

- ▶ **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.

Proposed Budget 2018-19

Approved 2017-18 Budget: \$119,571,688

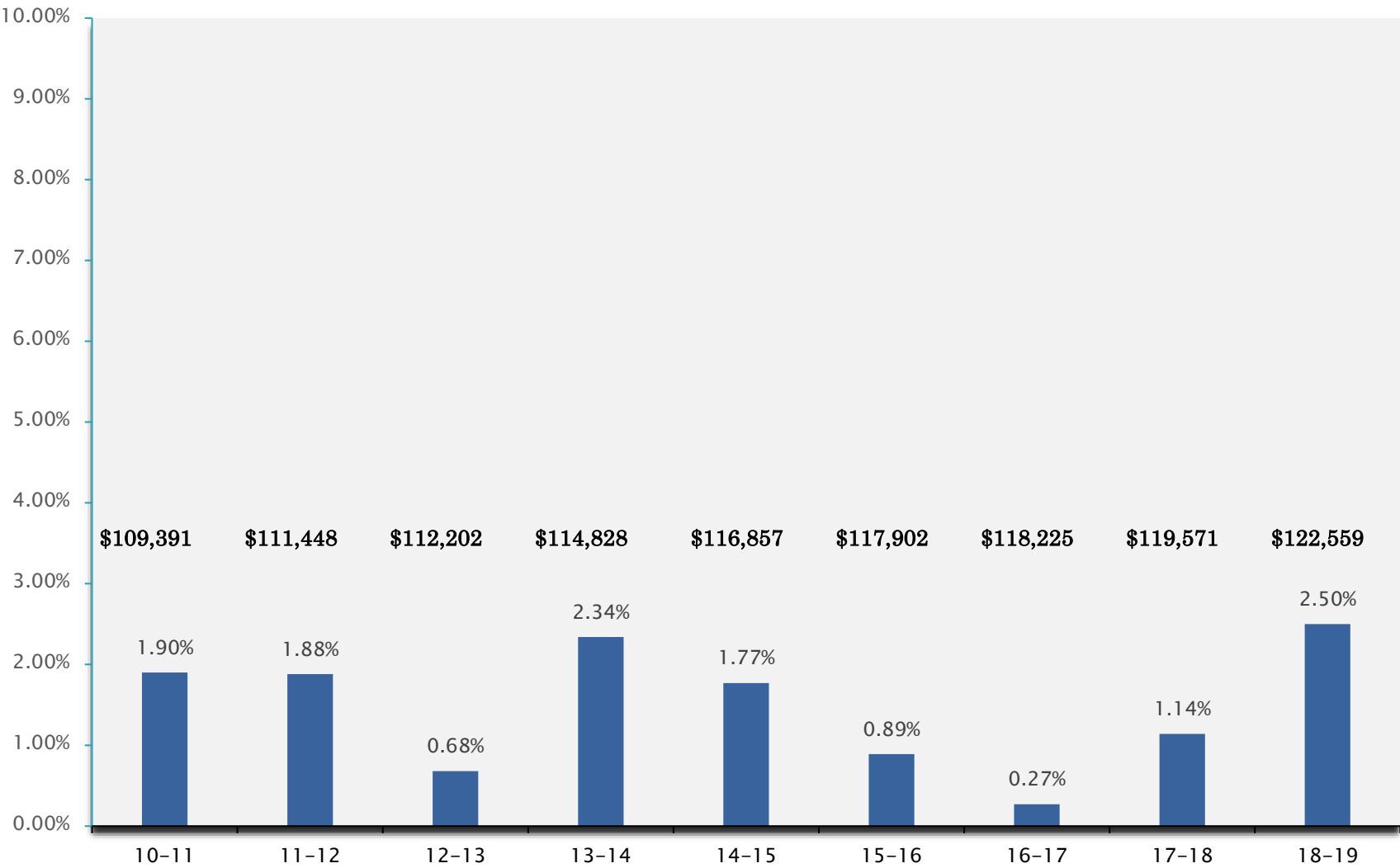
Proposed 2018-19 Budget: \$122,559,988

Budget to Budget Increase

\$2,988,300

or 2.50%

Recent Budget Increases (in \$1,000)



Proposed

Expenditures: 2017-18 Approved *vs.* 2018-19 Proposed

Categories	Approved 2017-18	Proposed 2018-19	\$ Increase	Increase %
Salaries	\$62,577,477	\$63,547,262	\$969,785	1.55%
Employee Benefits	\$26,119,142	\$27,303,987	\$1,184,845	4.54%
Transportation	\$6,646,689	\$6,799,168	\$152,479	2.29%
Operations & Maintenance	\$5,750,500	\$5,420,500	-\$330,000	-5.74%
Debt Service	\$5,673,955	\$6,482,566	\$808,611	14.25%
Special Education Services	\$4,795,700	\$4,816,769	\$21,069	0.44%
BOCES Services	\$2,171,262	\$2,064,500	-\$106,762	-4.92%
Technology	\$1,710,360	\$1,792,440	\$82,080	4.80%
Per Pupil Allocation	\$1,140,415	\$1,150,318	\$9,903	0.87%
Other	\$2,986,188	\$3,182,478	\$196,290	6.57%
Total	\$119,571,688	\$122,559,988	\$2,988,300	2.50%

Revenues: 2017-18 Approved Budget *vs.* 2018-19 Proposed Budget

Categories	Approved 2017-18	Proposed 2018-19	\$ Increase	% Increase
Real Property Taxes	\$106,726,146	\$109,002,541	\$2,276,395	2.13%
State Aid	\$8,752,223	\$8,865,760	\$113,537	1.30%
Appropriation of Fund Balance	\$2,000,000	\$2,555,818	\$555,818	27.79%
Tax Revenues	\$835,000	\$860,000	\$25,000	2.99%
Charges for Services	\$413,319	\$405,869	-\$7,450	-1.80%
Use of Money and Property	\$210,000	\$235,000	\$25,000	11.90%
Miscellaneous Revenues	\$635,000	\$635,000	\$0	0.00%
Total	\$119,571,688	\$122,559,988	\$2,988,300	2.50%

Chappaqua CSD**Tax Levy Limit Calculation Worksheet For School Year 2018-19****BASIC FORMULA**

Prior Year Tax Levy (2017-18)		\$	106,726,146
Tax Base Growth Factor (ORPS)	x		1.0134
		\$	108,156,276

Prior Year Exemptions

Debt Service	3,930,006		
Capital Expenditures	575,000		
Lease Purchase: EPC	1,204,921		
Less: Bldg Aid	(1,811,227)		
	3,898,700	-	(3,898,700)
		\$	104,257,576

ADJUSTED PRIOR YEAR LEVY = \$ 104,257,576

Allowable Levy Growth Factor (CPI) x 2.00%

TAX LEVY LIMIT BEFORE EXCLUSIONS: \$ 106,342,728

+ EXCLUSIONS

Available Carryover + \$ -

Current Year Exemptions (2018-19)

Debt Service	3,763,606		
Debt Service - New	1,030,819		
Capital Expenditures	100,000		
Lease Purchase: EPC	1,204,921		
Less: Bldg Aid	(1,875,725)	+	\$ 4,223,621

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

+ \$ -

TAX LEVY LIMIT WITH EXCLUSIONS: \$ 110,566,349

TAX CAP LIMIT: \$ 3,840,203

Personnel Additions & Reductions (Updated 4/11/18)

Instructional Area	Additions	Reductions
Elementary School		3.0 FTE CORE Teachers
Middle School	5.0 FTE CORE Teachers 0.6 FTE Spanish Teacher 0.2 FTE FAC Teacher	
Horace Greeley	0.2 FTE Social Worker 2 Varsity Coaches 3 Assistant Coaches 3 Security Guards	
Special Education		2.0 FTE Teaching Assistants

Tax Analysis 2018-19 **Estimated**

Tax Analysis 2018-19

School District Budget		122,559,988
Less: Revenue from sources other than current local property taxes		11,001,629
Appropriation of Fund Balance		2,555,818
Tax Levy		109,002,541
	New Castle	Mt. Pleasant
Assessed Taxable Valuation	910,064,803	6,829,429
Equalization Rate	19.05%	1.43%
Full Taxable Valuation	4,777,243,060	477,582,448
Portion of Tax Levy	90.9%	9.1%
Tax Levy	99,095,894	9,906,647

Rate Per \$1,000		
School District Estimated 2018-19	108.888833	1,450.582004
Compared to School District Actual 2017-18	106.840866	1,370.655844
\$ Increase per @ 1,000	2.05	79.93
% Increase	1.92%	5.83%

8 Most Recent Budgets (2011-12 to 2018-19)

	Approved 2011-12	Approved 2012-13	Approved 2013-14	Approved 2014-15	Approved 2015-16	Approved 2016-17	Approved 2017-18	Proposed 2018-19	Cumulative \$ Increase	Cumulative \$ Increase	Average % Increase
Budget	\$111,448,488	\$112,202,888	\$114,828,088	\$116,856,988	\$117,901,688	\$118,225,288	\$119,571,688	\$122,559,988	\$11,111,500	9.97%	1.42%
Tax Levy	\$98,944,582	\$101,032,134	\$103,110,993	\$104,849,225	\$105,968,116	\$105,968,116	\$106,726,146	\$109,002,541	\$10,057,959	10.17%	1.45%

Tax Rates/\$1,000

New Castle	98.06	100.35	102.68	104.29	105.72	105.93	106.84	108.88	10.82	11.03%	1.58%
Mt. Pleasant	1,191.60	1,314.98	1,351.58	1,370.08	1,357.24	1,384.24	1,370.66	1,450.58	258.98	21.73%	3.10%

8 Most Recent Budgets (2011-12 to 2018-19)

	Cumulative \$ Increase	Cumulative \$ Increase	Average % Increase
Budget	\$11,111,500	9.97%	1.42%
Tax Levy	\$10,057,959	10.17%	1.45%

Tax Rates/\$1,000

New Castle	10.82	11.03%	1.58%
Mt. Pleasant	258.98	21.73%	3.10%

Budget Notice

CHAPPAQUA CENTRAL SCHOOL DISTRICT BUDGET NOTICE			
	Budget Adopted	Budget Proposed	Contingency
Overall Budget Proposal	for the 2017-18	for the 2018-19	Budget for the 2018-
	School Year	School Year	19 School Year
Total Budgeted Amount, Not Including Separate Propositions	\$119,571,688	\$122,559,988	\$120,283,593
Increase/Decrease for the 2018-19 School Year		\$2,988,300	\$711,905
Percentage Increase/Decrease in Proposed Budget		2.50%	0.60%
Change in the Consumer Price Index		2.00%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$106,726,146	\$109,002,541	
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)	\$106,726,146	\$109,002,541	\$106,726,146
F. Permissible Exclusions to the School Tax Levy Limit	\$3,898,700	\$4,223,621	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$103,762,432	\$106,342,728	
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)	\$102,827,446	\$104,778,920	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$934,986	\$1,563,808	
Administrative Component	9,883,364	10,115,383	9,883,538
Program Component	90,258,432	92,562,173	90,914,113
Capital Component	19,429,892	19,882,432	19,485,942

Budget Notice

*Provide a statement of assumptions made in projecting a contingency budget for the 2018-19 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The contingency budget would require \$2,276,395 in reductions from the proposed 2018-19 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
Shall the Chappaqua Central School District be authorized to establish a capital reserve fund; the maximum amount of such fund shall be \$10,000,000 with a maximum term of 10 years; the source of the funding to be unexpended unassigned fund balances in the general fund.	n/a

	Under the Budget Proposed for the 2018-19 School Year
Estimated Basic STAR Exemption Savings ¹	\$1,835

The annual budget vote for the fiscal year 2018-2019 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 15, 2018 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.

Property Tax Report Card

2018-19 Property Tax Report Card

661004 - CHAPPAQUA CENTRAL SCHOOL DISTRICT			
Contact Person: John L. Chow	Budgeted 2016-17 (A)	Proposed Budget 2017-18 (B)	Percent Change (C)
Telephone Number: 914-238-7200 x1006			
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 ¹	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 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	106,726,146	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 ³	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) ²	811,046	934,986	
Public School Enrollment	3,860	3,838	-0.57%
Consumer Price Index			1.26%

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 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 2018-19 budget will:

- ▶ **Respond** to the Board of Education's two **Strategic Questions** and incorporate the findings from the Strategic Coherence Plan.
- ▶ **Meet the 2018-19 budget operating standards.**
- ▶ Ensure that **students** are physically, socially and emotionally **safe**.
- ▶ **Increase utilization** for students, teachers and community engagement with **current and evolving technologies**.
- ▶ **Support STEAM/problem-based learning** through innovative learning spaces at all schools.
- ▶ Provide **additional coaching and security staff** at the High School.
- ▶ **Adjust personnel based on enrollment** and on **District Mission, Board Strategic Questions** and administrative operating standards.
- ▶ **Be below the tax levy limit.**

Proposition to Establish Capital Reserve

Shall the Chappaqua Central School District be authorized to establish a capital reserve fund pursuant to Section 3651 of the Education Law, to be designated as the “Buildings and Facilities Improvement Reserve Fund,” which shall be for the **purpose** of paying all or a portion of the costs of renovation, construction, **reconstruction and improvements** to the District’s buildings, facilities and athletic facilities and fields, including original furnishings, equipment, machinery, apparatus, appurtenances, planning costs, site improvements, and incidental improvements and expenses in connection therewith; **the maximum amount of such fund shall be \$10,000,000** (plus accrued interest and investment earnings thereon), with a **maximum term of 10 years**; the source of the funding to be **unexpended unassigned fund balances** in the general fund **at the end of each fiscal year** and/or **other legally available funds** that may be placed into said reserve fund.

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, Liisa Elsner, 238-7200 ext. 1002, lielsner@ccsd.ws between 8:30 a.m. and 4:30 p.m.

To be eligible to vote on May 15, 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 10, 2018, five (5) days prior to the election.

Applications for absentee ballots for electing board members and voting on the 2018-19 school and library budgets may be obtained from the District Clerk or the website: www.ccsd.ws. State Education Law prohibits absentee registration.

Budget Calendar

- ✓ Budget Preview: January 10th
 - ✓ Recommended Budget to BOE: March 7th
 - ✓ Budget Presentations: March 14th – March 28th
 - ✓ Budget Adoption: April 11, 2018
 - ✓ Budget Hearing: May 2, 2018
-
- ▶ **Budget Vote: May 15, 2018**

