

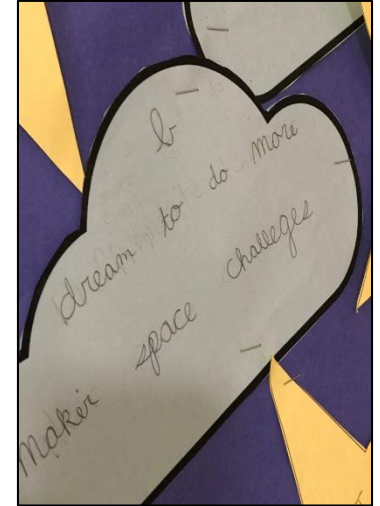
**Chappaqua Central School District
2018-2019
Recommended Budget**



April 11, 2018

CCSD 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?



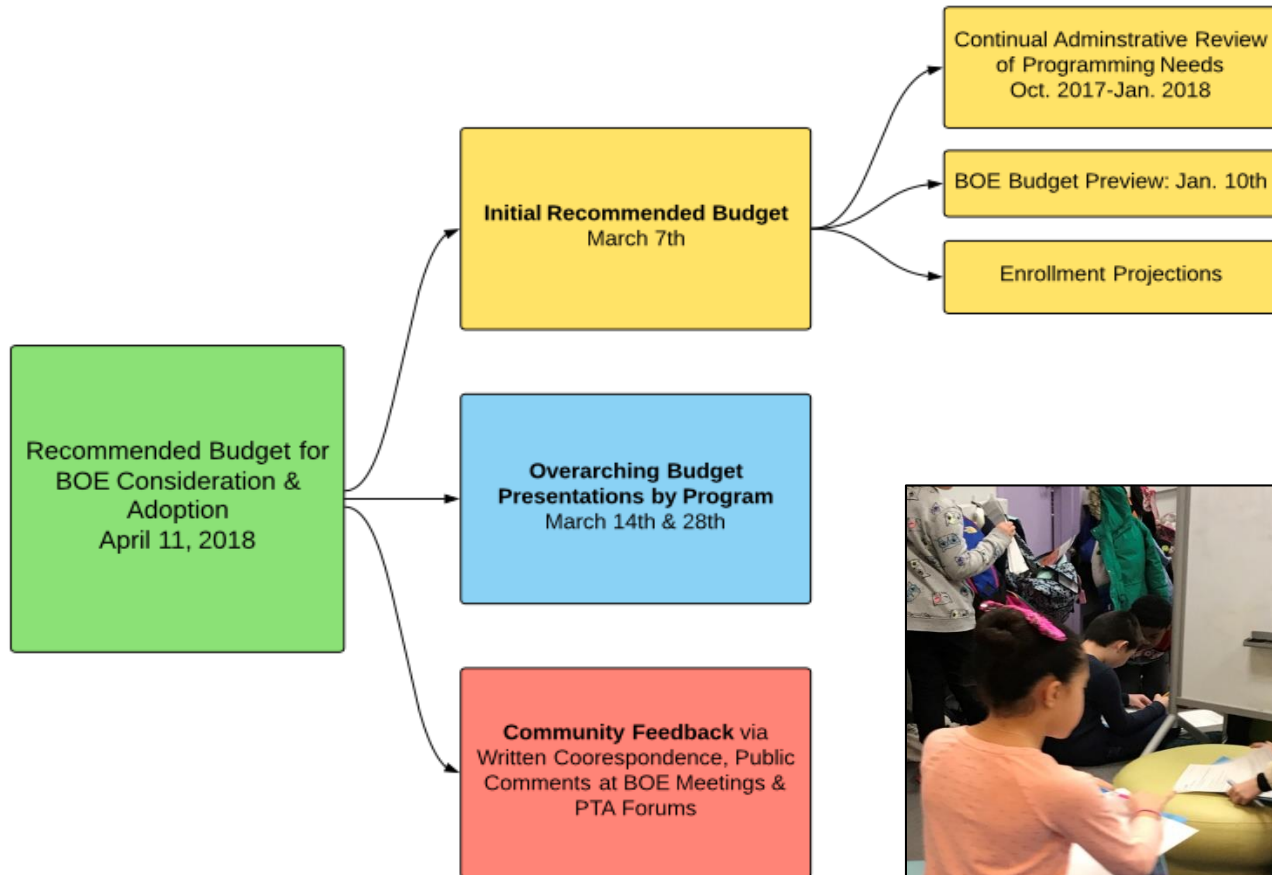
Operating Standards for 2018-19

- ▶ 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.

Budget Development Process



Proposed Budget 2018-19

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

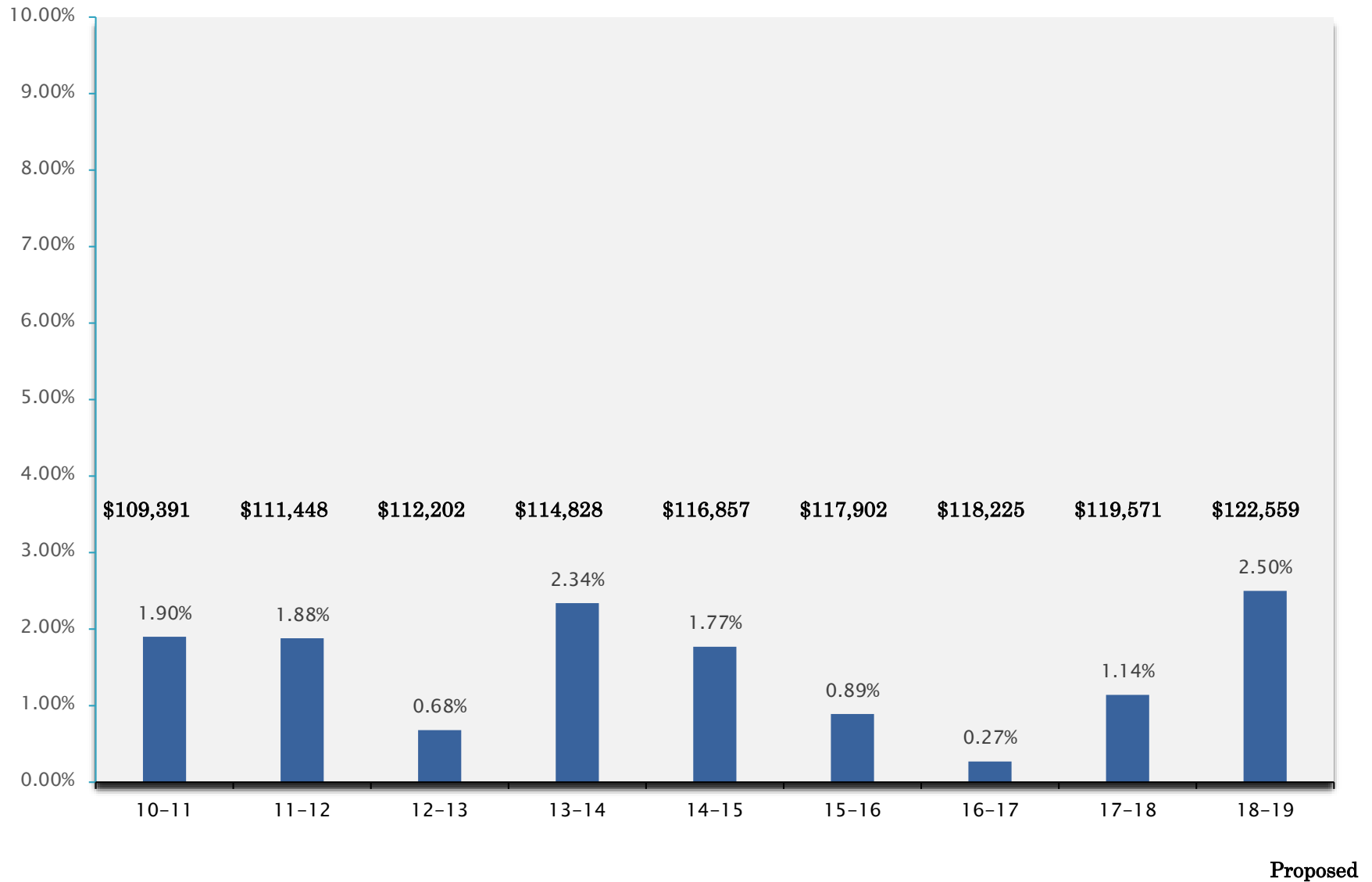
Proposed 2018-19 Budget: \$122,559,988

Budget to Budget Increase

\$2,988,300

or 2.50%

Recent Budget Increases (in \$1,000)



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%

Revenue: 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
<u>Prior Year Exemptions</u>			
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
<u>Allowable Levy Growth Factor (CPI)</u>		x	2.00%

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

<u>Available Carryover</u>		+	\$ -												
<u>Current Year Exemptions (2018-19)</u>															
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												
<table border="1"><thead><tr><th>PENSIONS</th><th>Salary Base</th><th>Rate</th><th>Exemptions</th></tr></thead><tbody><tr><td>TRS</td><td></td><td></td><td>N/A</td></tr><tr><td>ERS</td><td></td><td></td><td>N/A</td></tr></tbody></table>	PENSIONS	Salary Base	Rate	Exemptions	TRS			N/A	ERS			N/A		+	\$ -
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**

Enrollment History & Projections

2012-13 to 2022-23

							Projected	Projected	Projected	Projected	Projected
Grade	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020- 2021	2021- 2022	2022- 2023
K	240	276	219	229	223	241	236	250	253	255	258
1	275	253	283	222	247	234	258	256	267	272	274
2	263	276	266	293	235	258	252	277	272	286	291
3	285	282	280	272	308	239	271	266	289	286	300
4	301	293	288	289	283	326	255	290	283	308	305
5	337	304	298	292	294	291	338	266	300	294	320
6	306	342	306	300	297	306	303	353	277	313	307
7	353	309	344	308	303	298	314	311	360	284	320
8	329	353	308	348	309	303	304	320	315	366	289
9	333	322	349	303	355	314	317	316	331	328	380
10	348	330	319	353	307	348	320	322	318	336	332
11	302	341	329	321	349	305	352	323	324	321	339
12	310	298	335	335	329	360	318	368	336	338	334
Total	3982	3979	3924	3865	3839	3823	3838	3919	3927	3987	4050
Elementary	1364	1380	1336	1305	1296	1298	1272	1339	1364	1407	1428
Middle	1325	1308	1256	1248	1203	1198	1259	1251	1253	1258	1237
High	1293	1291	1332	1312	1340	1327	1307	1330	1310	1323	1385
Total	3982	3979	3924	3865	3839	3823	3838	3919	3927	3987	4050
Out of District Placement	40	31	36	39	36	32	32	32	32	32	32
Total	4022	4010	3960	3904	3875	3855	3870	3951	3959	4019	4082

Elementary School Sections (Updated 4/11/18)

6

	2017-18			2018-19		
	Enrollment	Sections	Class Size	Enrollment	Sections	Class Size
Grafflin						
K	89	5	17.8	81	5	16.8
1	80	4	20.0	101	5	20.2
2	86	4	21.5	91	4	22.8
3	77	4	19.3	91	4	22.8
4	110	5	22.0	86	4	21.5
Subtotal	442	22	20.1	450	22	20.5
Roaring Brook						
K	86	5	17.2	82	5	16.4
1	82	4	20.5	91	4	22.8
2	83	4	20.8	87	4	21.8
3	77	4	19.3	87	4	21.8
4	114	5	22.8	82	4	20.5
Subtotal	442	22	20.1	429	21	20.4
Westorchar						
K	66	4	16.5	73	4	18.3
1	72	4	18.0	66	3	22.0
2	89	4	22.3	74	4	18.5
3	85	4	21.3	93	4	23.3
4	102	5	20.4	87	4	21.8
Subtotal	414	21	19.7	393	19	21.8
Total K-4	1298	65	20.0	1272	61	20.9

Middle School Teams/Sections

	2017-18			2018-19		
	Enrollment	Team Teachers	Class Size	Enrollment	Team Teachers	Class Size
Bell						
5	167	7	23.9	178	8	22.3
6	143	6	23.9	180	8	22.5
7	147	6	24.5	148	6	24.7
8	154	8	19.3	152	8	19.0
Subtotal	611	27	22.6	658	30	21.9
Seven Bridges						
5	124	6	20.7	160	7	22.9
6	163	7	23.3	123	6	20.5
7	151	8	18.9	166	8	20.8
8	149	6	24.8	152	8	19.0
Subtotal	587	27	21.7	601	29	20.7
Total 5-8	1198	54	22.2	1259	59	21.3

High School Sections

Grade	2017-18	2018-19 Projected
9	314	317
10	348	320
11	305	352
12	360	318
Total	1327	1307



Class Size Impacted	2017-18		2018-19	
	Sections	Average	Sections	Projected
English	55	24.3	55	22.9
Math	66	20.3	65	19.6
Social Studies	67	20.1	67	19.3
Science	67	22.2	67	20.8

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%

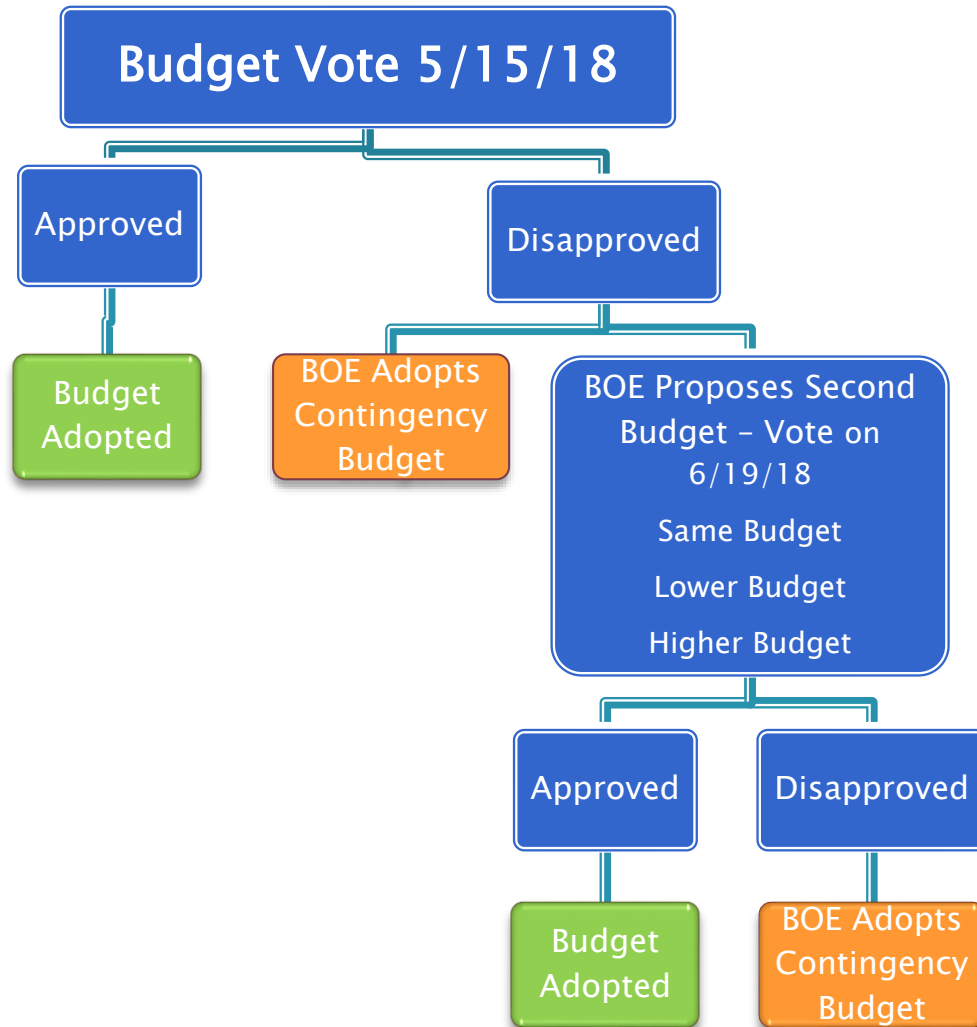
8 Most Recent Budgets (2011-12 to 2018-19)

	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%

When Does a District Go to a Contingency Budget?



Contingency Reduction:
\$2,276,395

Contingency Budget Considerations

How Would We Reduce the Budget by \$2,276,395?

1. Reduce Expenditures

- Non-mandated programs & personnel
- Administrative Costs
- Equipment & Supplies

2. Reallocate Fund Balance

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.			

2018-19 Property Tax Report Card

661004 - CHAPPAQUA CENTRAL SCHOOL DISTRICT

Contact Person: John L. Chow

Telephone Number: 914-238-7200 x1006

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	119,571,688	122,559,988	2.50%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	106,726,146	109,002,541	
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)	106,726,146	109,002,541	2.13%
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 ³	103,028,016	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) ²	200,570	1,563,808	
Public School Enrollment	3,838	3,870	0.83%
Consumer Price Index			2.13%

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 2018-19, 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 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	10,618,745	10,367,542
Assigned Appropriated Fund Balance	7,251,576	6,355,818
Adjusted Unrestricted Fund Balance	4,782,867	4,481,582
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	3.66%

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%

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.

Budget Comments

- ▶ Board of Education

board@ccsd.ws

- ▶ Christine Ackerman, Superintendent of Schools

chackerman@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 10th
 - ✓ Initial 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

