

# Budget Preview 2019 - 2020



January 9, 2019

# Budget Calendar

---

<b>August</b>	Administrators begin budget discussion.
<b>October</b>	The budget development schedule and directions are sent to central office administrators, principals and directors, including per pupil allocations and budget targets. Enrollment estimates are made.
<b>November</b>	Budget requests are developed by each department or building. Preliminary financial forecasts are made for budget revenues and expenditures. The school budget calendar is determined.
<b>December-February</b>	Budget requests are reviewed with the School Business Administrator. Preliminary budget compiled and budget books prepared for the Board of Education. Superintendent's budget presented to Board of Education at February budget work session.
<b>February-April</b>	Budget work sessions held.
<b>April</b>	Adoption of proposed budget by Board of Education. Adopted budget compiled and printed. Property tax report card available to public twenty-four days prior to vote.
<b>May</b>	Public notice published for public hearing. Public hearing to present proposed 2018-2019 budgets. Voting on the School Budget, School Board Member, Library Budget and Library Board Member, and any other propositions will be held on Tuesday, <b>May 21, 2019</b> .

# CCSD BOE 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?







# Portrait of a GREELEYGRADUATE

## SKILLS



### PROBLEM SOLVING:

lakdjf alsj flakdsjf laskj flaskjd flkasj dflkajs dlfkj



### COMMUNICATION:

lakdjf alsj flakdsjf laskj flaskjd flkasj dflkajs dlfkj



### CRITICAL & CREATIVE THINKING:

lakdjf alsj flakdsjf laskj flaskjd flkasj dflkajs dlfkj

## ATTRIBUTES



### PERSEVERANCE:

lakdjf alsj flakdsjf laskj flaskjd flkasj dflkajs dlfkj



### ETHICAL:

lakdjf alsj flakdsjf laskj flaskjd flkasj dflkajs dlfkj



### SELF-DIRECTED:

lakdjf alsj flakdsjf laskj flaskjd flkasj dflkajs dlfkj

# District Target Areas – Strategic Plan

Chappaqua Central School District

2018-19

## Planning for Change



### B.O.E. Strategic Question

*"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?"*

### District Priorities

Using Instructional  
Space to amplify  
learning

1

District Wide  
Assessment Practices  
Student Transition, RTI  
Placement, Parent  
Notification of  
Progress

2

K-12 Social and  
Emotional Learning  
Curriculum Alignment

3

K-12 Academic  
Program Alignment

4

Instructional  
Technology as  
Tools to personalize  
learning

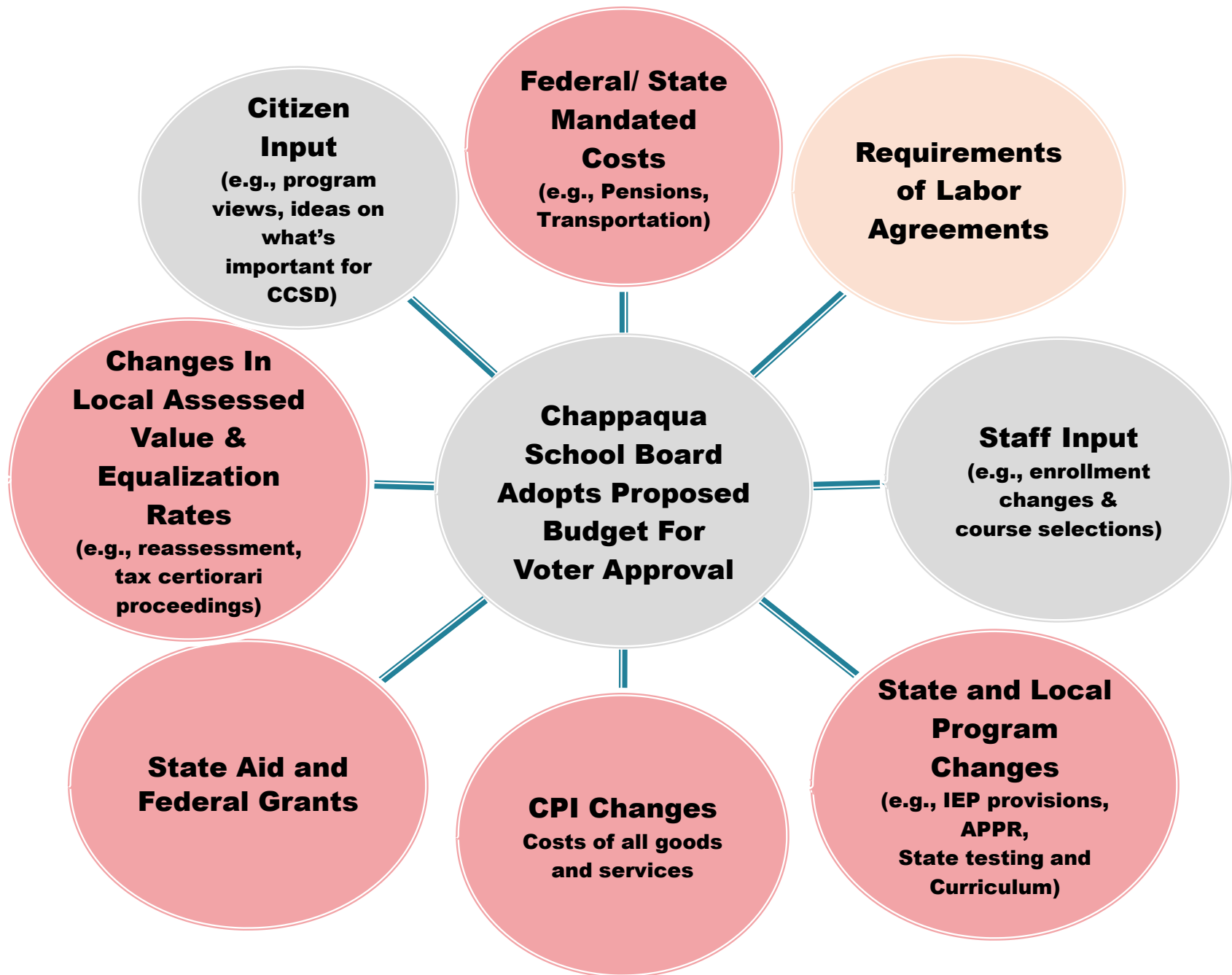
5



# School Budgeting – Four Pillars

1. Class size
2. Program
3. Infrastructure
4. Contractual obligations





# Operating Standards for 2019-20

- ▶ Ensure the continued tradition of excellence in teaching and learning while fostering 21<sup>st</sup> 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 2019-20

- ▶ 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 21<sup>st</sup> 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 - Known Impact

- ▶ Projected Slight Enrollment Increase
  - Increase in Elementary Schools
  - Decrease in Middle Schools
  - Slight Decrease in High School
- ▶ Contract for All Four Units
- ▶ Employee Retirement System (ERS)
- ▶ Debt Service
- ▶ Assessment Growth Factor
- ▶ Health Insurance Premiums
- ▶ Equalization Rates



# Budget Development - Unknown Impact: Information Still Pending

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





# BOND Clarification on Budget:

**The tax levy HAS NOT & WILL NOT increase as a result of the \$42.5M bond:**

---

- ▶ Reduce the Interfund Transfers
- ▶ Sale of Unimproved Properties
- ▶ Use Fund Balance
- ▶ Increase in Building Aid
- ▶ Lower Debt Service (2023-24)

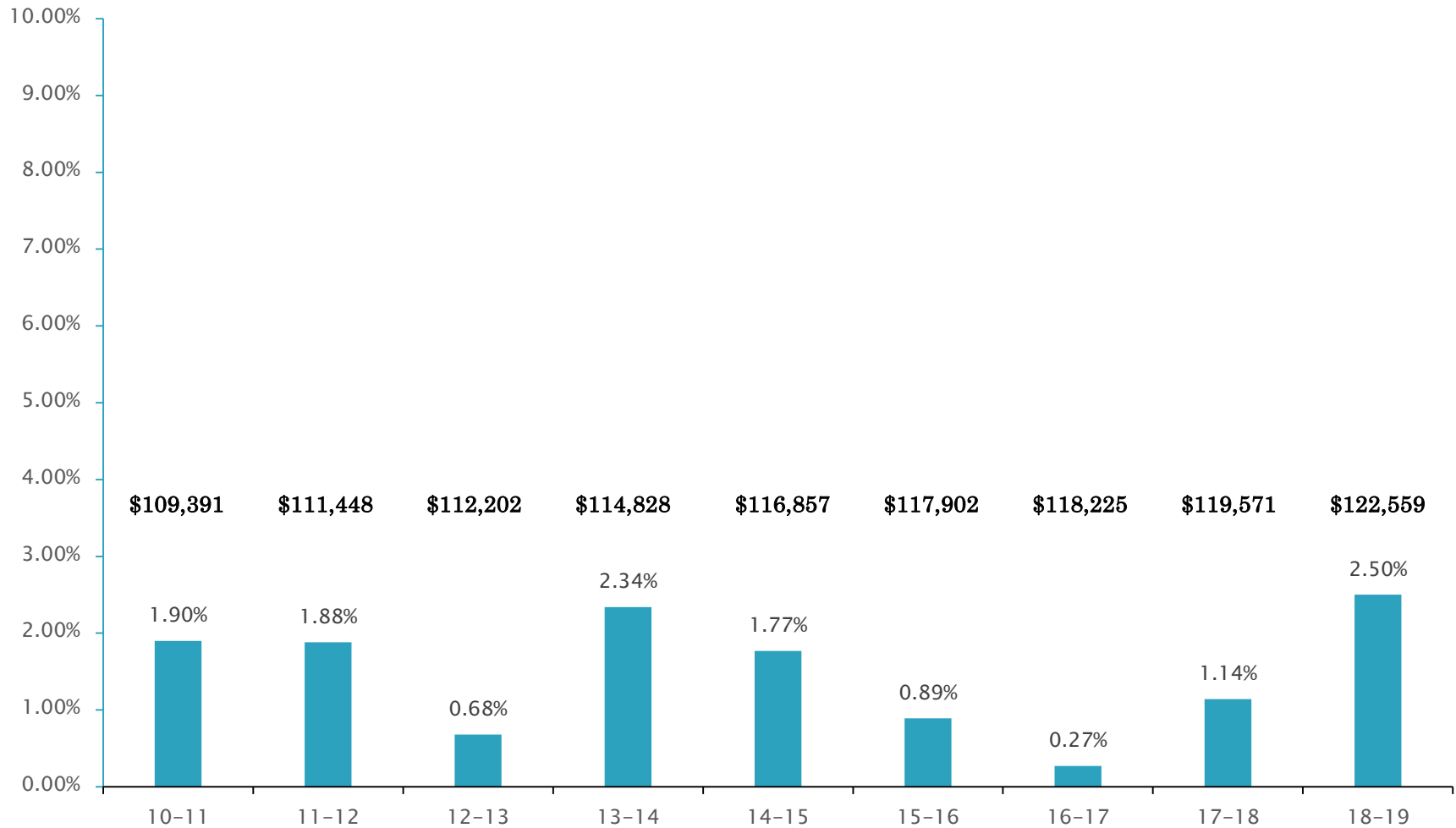


# Capital Project Consideration for 19/20

- ▶ Bell Cafeteria
  - Conceptually approved by BOE last spring.
  - Lunch Fund will support renovation.
  
- ▶ Person-traps for K-8
  - Conceptually approved by BOE last spring.
  - Fund Balance will support renovation.



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





# 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	Approved 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	108.92	10.86	11.07%	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	1,451.60	260.00	21.82%	3.12%

# 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	10.86	11.07%	1.58%
Mt. Pleasant	260.00	21.82%	3.12%

# Property Tax Cap

- ▶ Begins with the 2012-13 school year budget
- ▶ Tax levy cap at **lesser of 2% or CPI**
- ▶ Eliminates the overall contingency budget spending restriction (lesser of 120% of CPI or 4%) beginning with the 2012-13 budget.
- ▶ New contingency budget = next year's tax levy cannot be greater than current year's





# 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



# Next Steps in 2019-20 Budget Development

- ▶ Resolve Unknowns
- ▶ Finalize Personnel
- ▶ Identify Additional Savings
- ▶ March 7<sup>th</sup>: Share Proposed Budget with Board of Education

**THE DISTRICT WILL RECOMMEND  
A BUDGET UNDER THE TAX CAP**

# Planning Forward



Are there any  
questions that  
Board  
Members have  
as we plan for  
future  
presentations?



# Budget Calendar

- ▶ Budget Preview
  - January 9, 2019 ☒
- ▶ Superintendent Recommended Budget to BOE
  - March 6, 2019
- ▶ Budget Presentations
  - March 13 – March 27, 2019
- ▶ Budget Adoption
  - April 10, 2019
- ▶ Budget Hearing
  - May 8, 2019
- ▶ Budget Vote
  - May 21, 2019

