

**Chappaqua Central
School District
Proposed Budget 2014-2015**

Overview



February 26, 2014

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 2014-15

- ▶ 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 emotional health and well being.
- ▶ Ensure continual program improvement.
- ▶ Support the innovative use of time, space and technology.
- ▶ Maximize efficiencies in scheduling personnel wherever possible.
- ▶ Ensure high quality teacher and administrator evaluation systems.
- ▶ Maintain contractual class size ratios K-12.

Operating Standards for 2014-15

- ▶ Ensure that focused and research-based professional learning initiatives are ongoing for faculty and administration.
- ▶ 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.
- ▶ Ensure that district facilities continue to be clean, well-maintained, and energy efficient.
- ▶ Ensure that school and district offices function efficiently and effectively.
- ▶ Reduce overtime expenditures.

What we DO know that will impact next year's budget (1/15/14)

- ▶ Slight Enrollment Decline
 - ▶ Decrease in Elementary Schools
 - ▶ Decrease in Middle Schools
 - ▶ Increase in High School
- ▶ Contracts for Administrators, Teachers and Custodians
- ▶ Assessment Growth Factor
- ▶ CPI for Tax Cap Calculations
- ▶ Debt Service
- ▶ Health Insurance Premiums
- ▶ Employee Retirement System (ERS)
- ▶ Equalization Rates

What we DON'T know that will impact next year's budget (1/15/14)

- ▶ Teachers Retirement System (TRS)
- ▶ Contract for Support Staff
- ▶ Transportation Costs
- ▶ Special Education Placements
- ▶ State Aid ?
- ▶ Assessed Tax Value
- ▶ Tax Certiorari Settlements
- ▶ Tax Cap Number

Budget vs. Tax Levy vs. Tax Rates

Budget

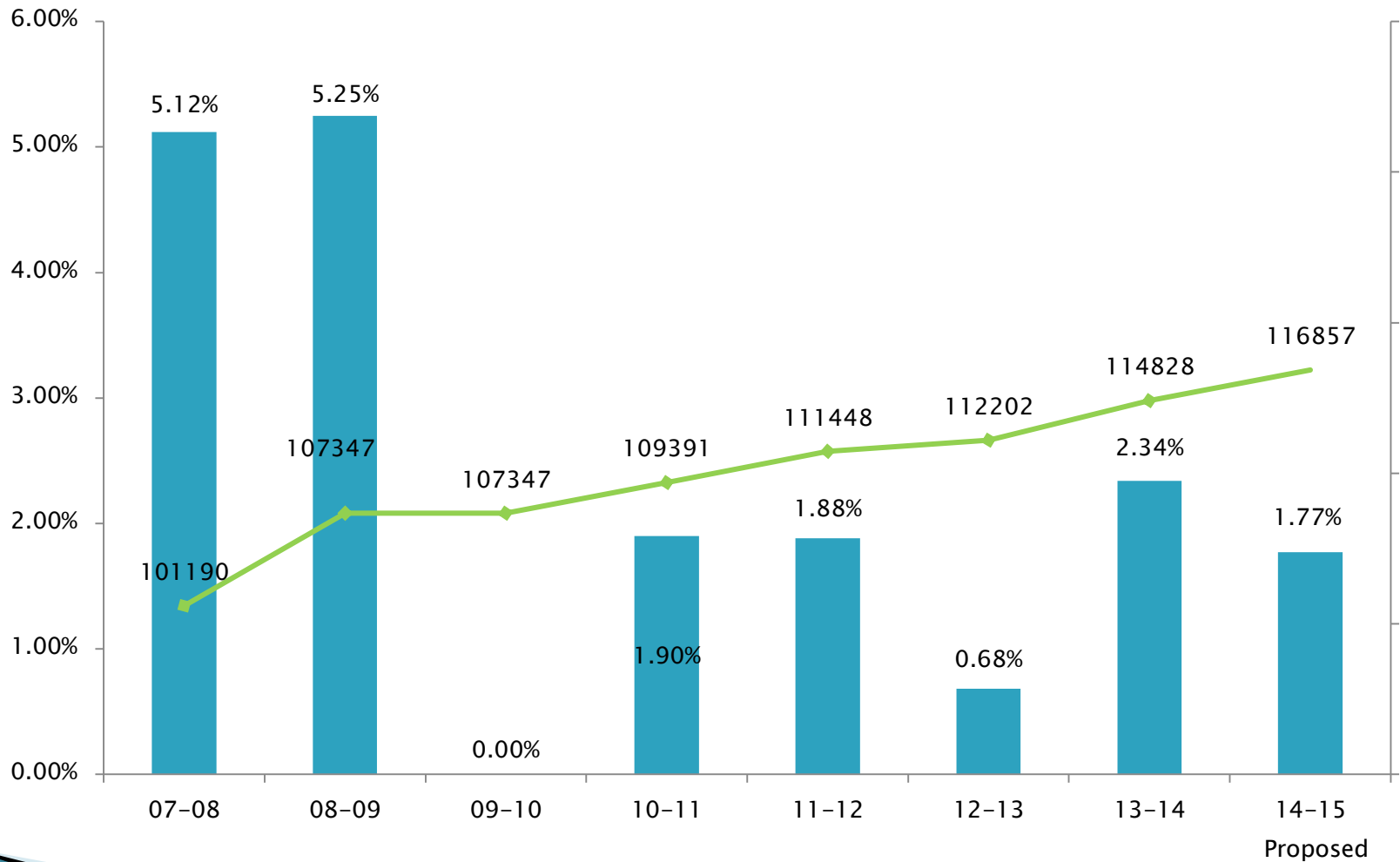
vs.

Tax Levy

vs.

Tax Rates

Recent Budget Increases (in \$1,000)



7 Most Recent Budgets (2008-09 to 2014-15)

	Approved 2008-09	Approved 2009-10	Approved 2010-11	Approved 2011-12	Approved 2012-13	Approved 2013-14	Proposed 2014-15	Cumulative \$ Increase	Cumulative % Increase
Budget	\$107,347,134	\$107,347,134	\$109,391,348	\$111,448,488	\$112,202,888	\$114,828,088	\$116,856,988	\$9,509,854	8.86%
Tax Levy	\$95,824,257	\$95,909,088	\$98,133,505	\$98,944,582	\$101,032,134	\$103,110,993	\$104,999,225	\$9,174,968	9.57%

Tax Rates/\$1,000

New Castle	93.32	93.30	95.62	98.06	100.35	102.68	NA	NA	NA
Mt. Pleasant	1,104.88	1,132.87	1,273.65	1,191.60	1,314.98	1,351.58	NA	NA	NA

Performance Vs. Expenditures

Chappaqua is
13th out of 46

PUTNAM/ WESTCHESTER DISTRICTS	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED
POCANTICO HILLS	43,643	45,637	49,070
KATONAH	33,915	31,791	34,587
NORTH SALEM	28,730	30,781	34,145
BYRAM HILLS	27,971	28,979	32,063
GREENBURGH		31,449	31,979
HARRISON	27,555	27,983	30,377
SCARSDALE	27,865	28,990	30,067
ELMSFORD	27,139	27,171	30,051
IRVINGTON	28,010	28,477	29,840
BRIARCLIFF	28,692	31,012	29,785
HENDRICK HUDSON		27,128	29,484
ARDSLEY	25,755	26,885	28,878
CHAPPAQUA	26,139	27,653	28,859
GARRISON	26,638	27,551	28,793
BEDFORD	25,899	27,140	28,387
TUCKAHOE	25,706	26,299	28,236
VALHALLA	25,995	26,587	28,003
YORKTOWN		25,191	27,483
BLIND BROOK	25,520	25,686	27,232
HASTINGS	24,794	25,479	27,216
WHITE PLAINS	25,435	25,223	27,049
DOBBS FERRY	26,109	27,870	26,993
EDGEMONT	25,613	24,884	26,842
PUTNAM VALLEY	23,868	24,035	26,835
MT PLEASANT	24,492	25,742	26,780
MT VERNON	21,803	23,619	26,402
BRONXVILLE	30,500	27,195	26,357
BREWSTER	24,086	25,158	26,037
CARMEL	24,082	24,775	
PLEASANTVILLE	24,238	24,596	25,907
LAKELAND	24,113	23,924	25,721
CROTON-HARMON	22,843	23,898	25,533
MAHOPAC	21,989	23,232	24,651
SOMERS	22,557	24,166	24,635
MAMARONECK	24,398	24,531	24,572
PELHAM	21,707	22,422	24,385
TARRYTOWNS	22,792	24,409	24,322
HALDANE	23,207	23,287	24,315
OSSINING	23,602	21,999	24,250
EASTCHESTER	22,887	23,449	23,821
PEEKSKILL	24,104	23,480	23,705
RYE NECK		22,407	23,547
RYE CITY	21,953	22,481	22,851
NEW ROCHELLE		20,546	20,857
YONKERS		19,210	20,096
PORT CHESTER	17,916	17,875	18,255

PUTNAM/WESTCHESTER CONTRACT ANALYSIS
HISTORY OF PER PUPIL COST

PUTNAM/ WESTCHESTER DISTRICTS	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECT ED
POCANTICO HILLS	43,643	45,637	49,070
KATONAH	33,915	31,791	34,587
NORTH SALEM	28,730	30,781	34,145
BYRAM HILLS	27,971	28,979	32,063
GREENBURGH		31,449	31,979
HARRISON	27,555	27,983	30,377
SCARSDALE	27,865	28,990	30,067
ELMSFORD	27,139	27,171	30,051
IRVINGTON	28,010	28,477	29,840
BRIARCLIFF	28,692	31,012	29,785
HENDRICK HUDSON		27,128	29,484
ARDSLEY	25,755	26,885	28,878
CHAPPAQUA	26,139	27,653	28,859

Expenditures:

2013-14 Approved vs. 2014-15 Proposed

Categories	Approved 2013-14	Proposed 2014-15	\$ Increase	Increase %
Salaries	59,561,972	60,455,965	893,993	1.50%
Employee Benefits	27,267,110	27,960,553	693,443	2.54%
Transportation	6,334,385	6,476,846	142,461	2.25%
Debt Service	5,249,959	5,389,364	139,405	2.66%
Special Education Services	5,094,745	4,913,083	(181,662)	-3.57%
Operations & Maintenance	4,227,500	4,756,500	529,000	12.51%
BOCES Services	2,051,000	2,043,790	(7,210)	-0.35%
Per Pupil Allocation	1,239,180	1,184,164	(55,016)	-4.44%
Technology	1,289,636	1,355,998	66,362	5.15%
Other	2,512,601	2,320,725	(191,876)	-7.64%
Total	114,828,088	116,856,988	2,028,900	1.77%

Expenditures: % of Budget

Categories	Approved 2013-14	Approved 2013-14		Proposed 2014-15	Proposed 2014-15
	\$ Amount	% of Budget		\$ Amount	% of Budget
Salaries	59,561,972	51.9%		60,455,965	51.7%
Employee Benefits	27,267,110	23.7%		27,960,553	23.9%
Transportation	6,403,831	5.6%		6,476,846	5.5%
Debt Service	5,249,959	4.6%		5,389,364	4.6%
Special Education Services	5,094,745	4.4%		4,913,083	4.2%
Operations & Maintenance	4,227,500	3.7%		4,756,500	4.1%
BOCES Services	2,051,000	1.8%		2,043,790	1.7%
Per Pupil Allocation	1,239,180	1.1%		1,184,164	1.0%
Technology	1,289,636	1.1%		1,355,998	1.2%
Other	2,443,155	2.1%		2,320,725	2.0%
Total	114,828,088	100.0%		116,856,988	100.0%

Revenues:

2013-14 Approved vs. 2014-15 Projected

Categories	Approved 2013-14	Proposed 2014-15	\$ Increase	% Increase
Real Property Taxes	\$103,110,993	\$104,999,225	\$1,888,232	1.83%
State Aid	\$7,000,404	\$7,308,572	\$308,168	4.40%
Appropriation of Fund Balance	\$2,750,000	\$2,500,000	-\$250,000	-9.09%
Tax Revenues	\$755,000	\$775,000	\$20,000	2.65%
Charges for Services	\$375,000	\$382,500	\$7,500	2.00%
Use of Money and Property	\$285,000	\$260,000	-\$25,000	-8.77%
Miscellaneous Revenues	\$551,691	\$631,691	\$80,000	14.50%
Total	\$114,828,088	\$116,856,988	\$2,028,900	1.77%

Revenues: % of Budget

Categories	Approved 2013-14	Approved 2013-14		Proposed 2014-15	Proposed 2014-15
	% Amount	% of Budget		% Amount	% of Budget
Real Property Taxes	\$103,110,993	89.8%		\$104,999,225	89.9%
State Aid	\$7,000,404	6.1%		\$7,308,572	6.3%
Appropriation of Fund Balance	\$2,750,000	2.4%		\$2,500,000	2.1%
Tax Revenues	\$755,000	0.7%		\$775,000	0.7%
Charges for Services	\$375,000	0.3%		\$382,500	0.3%
Use of Money and Property	\$285,000	0.2%		\$260,000	0.2%
Miscellaneous Revenues	\$551,691	0.5%		\$631,691	0.5%
Total	\$114,828,088	100.0%		\$116,856,988	100.0%

2010-11 to 2020-21

Enrollment History & Projections

Grade	Projected										
	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020
K	292	260	260	240	276	259	270	280	290	295	295
1	281	293	270	275	253	290	275	287	298	310	317
2	334	293	294	263	276	250	289	276	288	301	314
3	305	337	298	285	282	281	257	302	286	301	315
4	342	312	341	301	293	287	288	265	312	297	313
5	330	347	311	337	304	293	289	292	269	317	303
6	328	338	355	306	342	306	296	294	297	275	325
7	359	326	339	353	309	343	309	300	298	303	281
8	312	357	329	329	353	306	341	309	300	300	305
9	311	310	353	333	322	353	307	340	311	303	303
10	321	310	306	348	330	318	350	306	340	312	305
11	296	319	308	302	341	326	315	348	305	340	313
12	335	298	319	310	298	340	327	316	350	308	344
Total	4146	4100	4083	3982	3979	3952	3912	3914	3944	3960	4033
Elementary	1554	1495	1463	1364	1380	1367	1379	1410	1474	1503	1553
Middle	1329	1368	1334	1325	1308	1248	1234	1194	1164	1194	1215
High	1263	1237	1286	1293	1291	1337	1300	1310	1306	1263	1265
Total	4146	4100	4083	3982	3979	3952	3912	3914	3944	3960	4033
Out of District Placement	37	34	38	40	31	35	35	35	35	35	35
Total	4183	4134	4121	4022	4010	3987	3947	3949	3979	3995	4068

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

Elementary School Sections

		2013-14			Projected 2014-15		
		Enrollment	Sections	Class Size	Enrollment	Sections	Class Size
Grafflin	K	80	4	20.0	81	5	16.2
	1	95	5	19.0	82	4	20.5
	2	78	4	19.5	93	4	23.3
	3	84	4	21	82	4	20.5
	4	102	5	20.4	85	4	21.3
Subtotal		439	22	20.0	423	21	20.1
Roaring Brook	K	97	5	19.4	95	5	19.0
	1	94	5	18.8	100	5	20.0
	2	97	5	19.4	92	4	23.0
	3	93	4	23.3	95	4	23.8
	4	87	4	21.8	96	4	24.0
Subtotal		468	23	20.3	478	22	21.7
Westorchar	K	99	5	19.8	83	5	16.6
	1	64	3	21.3	108	5	21.6
	2	101	5	20.2	65	3	21.7
	3	105	5	21.0	104	5	20.8
	4	104	5	20.8	106	5	21.2
Subtotal		473	23	20.6	466	23	20.3
Totals		1,380	68	20.3	1,367	66	20.7

Middle School Teams/Sections

		2013-14			Projected 2014-15		
		Enrollment	Team Teachers	Class Size	Enrollment	Team Teachers	Class Size
Robert E. Bell	5	150	7	21.4	143	6	23.8
	6	172	7	24.6	154	7	22.0
	7	159	8	19.9	172	8	21.5
	8	182	8	22.8	159	8	19.9
Subtotal		663	30	22.1	628	29	21.7
Seven Bridges	5	154	7	22.0	150	7	21.4
	6	170	7	24.3	152	7	21.7
	7	150	6	25.0	171	8	21.4
	8	171	8	21.4	147	6	24.5
Subtotal		645	28	23.0	620	28	22.1
Total		1,308	58	22.6	1248	57	21.9

High School Sections

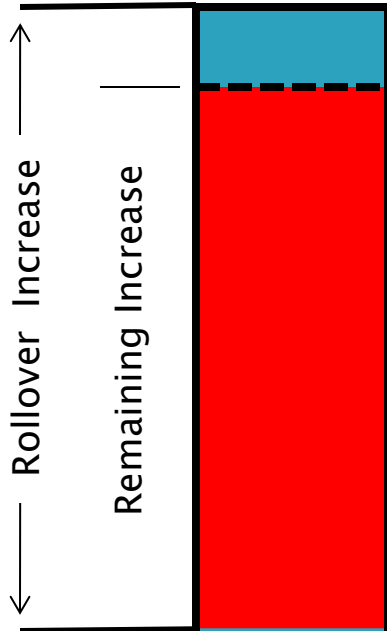
Grade	2013-14	2014-15 Projected
9	322	353
10	330	318
11	341	326
12	298	340
Total	1291	1337

Class Size		2013-14		2014-15
Impacted	Sections	Average	Sections	Projected
English	55	23.4	57	23.9
Math	62	20.6	65	21.2
Social Studies	58	22.7	60	22.7
Science	65	22.7	66	22.8
Foreign Language	66	19.3	67	20.1

Where were we on 1/15/14?

Initial Rollover Budget Increase: \$3,122,484 = 2.72%

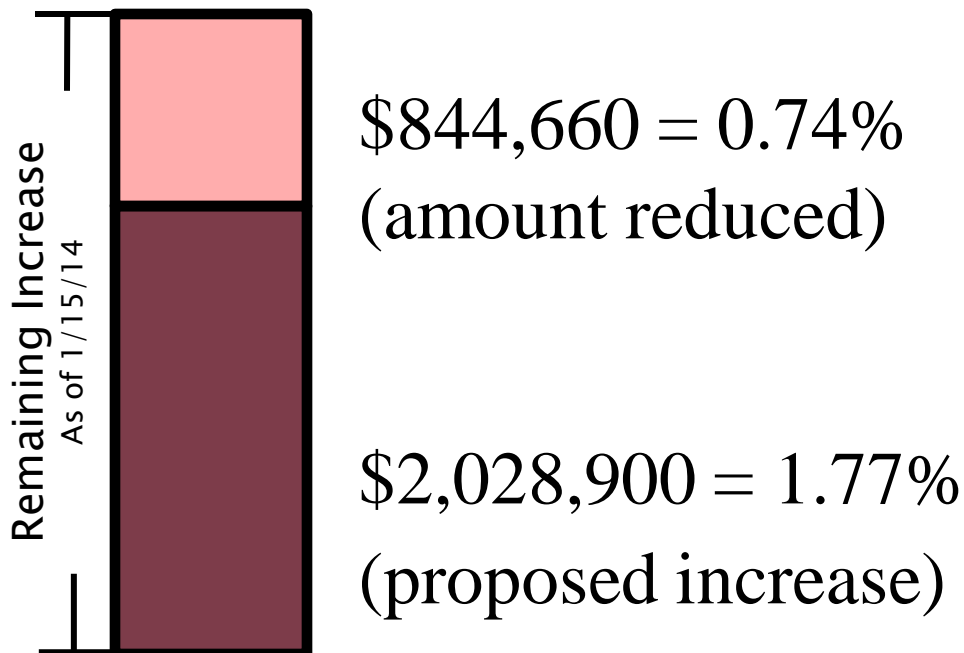
Reductions: numbers came in lower
than projected



Remaining increase, \$2,873,560, or 2.50%

Where are we now?

Remaining Increase: \$2.8MM = 2.50%



How did we get here?

Non-Personnel Reduction	\$0.19MM
TRS:	\$0.12MM
Others:	\$0.07MM
<u>Personnel Reduction (net)</u>	<u>\$0.65MM</u>

Total \$0.84MM

Personnel Reductions/Additions (FTEs)

High School

Additions:

English	0.5
Science	0.25
Math	0.4
Chinese	0.2
Social Studies	0.2
Business	0.2
Student Life Coordinator	1.0

Reductions:

Child Studies	0.6
---------------	-----

Net: 2.15

Personnel Reductions/Additions (FTEs)

Middle School

Additions:

Social Worker	0.5
6 Modified Teams	

Reductions:

Classroom Teacher	1.0
Foreign Language	0.9
PE	0.5
Music	0.6
Technology	0.7
Art	0.5
Speech	1.0

Net:	<hr/>	-4.7
------	-------	------

Personnel Reductions/Additions (FTEs)

Elementary School

Additions:

Psychologist	0.6
--------------	-----

Art	0.5
-----	-----

Reductions:

Classroom Teachers	<u>2.0</u>
--------------------	------------

Net:	-0.9
------	------

Personnel Reductions/Additions (FTEs)

District

Additions:

Staff Developer	0.2
2 Department Chairs	

Reductions:

CPSE Chair	0.5
------------	-----

Net:	<u>0.5</u> -0.3
------	--------------------

Others

Reductions:

Teaching Assistants	7.5
Clerk	0.22
Library Aide	0.42
Teacher Aide	0.31

Net:	<u>0.31</u> -8.45
------	----------------------

District-wide Total Reduction: -12.2

Tax Levy Limit Calculation Worksheet For School Year 2014-15

BASIC FORMULA

Prior Year Tax Levy (2013-14)		\$ 103,110,993
<u>Tax Base Growth Factor (ORPS)</u>	x	<u>1.0055</u>
		\$ 103,678,103

<u>Prior Year Exemptions</u>		
Debt Service	3,928,456	
Capital Expenditures	200,000	
Lease Purchase: EPC	944,059	
Less: Bldg Aid	<u>(1,535,273)</u>	
	3,537,242	-
		<u>(3,537,242)</u>
		\$ 100,140,861

ADJUSTED PRIOR YEAR LEVY	=	\$ 100,140,861
--------------------------	---	----------------

<u>Allowable Growth Factor (Lesser of CPI or 1.5%)</u>	x	<u>1.0146</u>
--	---	---------------

TAX LEVY LIMIT BEFORE EXCLUSIONS: \$ 101,602,918

+ EXCLUSIONS

<u>Available Carryover</u>	+	\$ -
----------------------------	---	------

<u>Current Year Exemptions (2014-15)</u>		
Debt Service	3,920,056	
Capital Expenditures	250,000	
Lease Purchase: EPC	944,059	
Less: Bldg Aid	<u>(1,648,774)</u>	
		+ \$ 3,465,341

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

	+	\$ -
--	---	------

TAX LEVY LIMIT WITH EXCLUSIONS: \$ 105,068,259

		\$ 1,957,266
--	--	---------------------



Proposed Budget 2014-15 - Recap

▶ **Proposed 2014-15 Budget:**
\$116,856,988

Budget Increase: \$2,028,900
or 1.77%

Tax Levy Increase: \$1,888,232
or 1.83%

Budget Highlights

- ▶ Strengthen social/emotional supports for students at all levels
- ▶ Align personnel based on District mission, Board strategic questions and administrative operating standards
- ▶ Introduce additional and different electives at Greeley (including Robotics, Chinese, social studies, art, research, etc.)
- ▶ Present a budget that is below the tax cap
- ▶ Add 6 modified sports teams
- ▶ Expand the summer camp program
- ▶ Adjust personnel based on enrollment
- ▶ Fund security guards

Budget Calendar

- ▶ Budget Preview
 - January 15, 2014
- ▶ Superintendent's Recommended Budget to BOE
 - February 26, 2014
- ▶ Budget Presentations
 - March 5, 2014: Curriculum/Technology
 - March 12, 2014: Special Education/Athletics
 - March 19, 2014: Operations & Maintenance/Non-Instructional/
Fund Balance
 - April 2, 2014: Revenue/Tax Rates/Contingency
- ▶ Budget Adoption
 - April 23, 2014
- ▶ Budget Hearing
 - May 7, 2014
- ▶ Budget Vote
 - May 20, 2014

PTA Sponsored Budget Meetings

Community Forum on the Proposed Budget

Bell Auditorium

- Monday, March 3 – 9:30 am
- Monday, March 3 – 7:30 pm

Community Q&A on the Adopted Budget

Seven Bridges Lower Commons

- Thursday, May 8 – 9:30 am
- Thursday, May 8 – 7:30 pm