

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

Overview



March 14, 2018

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 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.

What we DO know that will impact next year's budget (as of 1/10/18)

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

What we DON'T know that will impact next year's budget (as of 1/10/18)

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

Budget

vs.

Tax Levy

vs.

Tax Rates

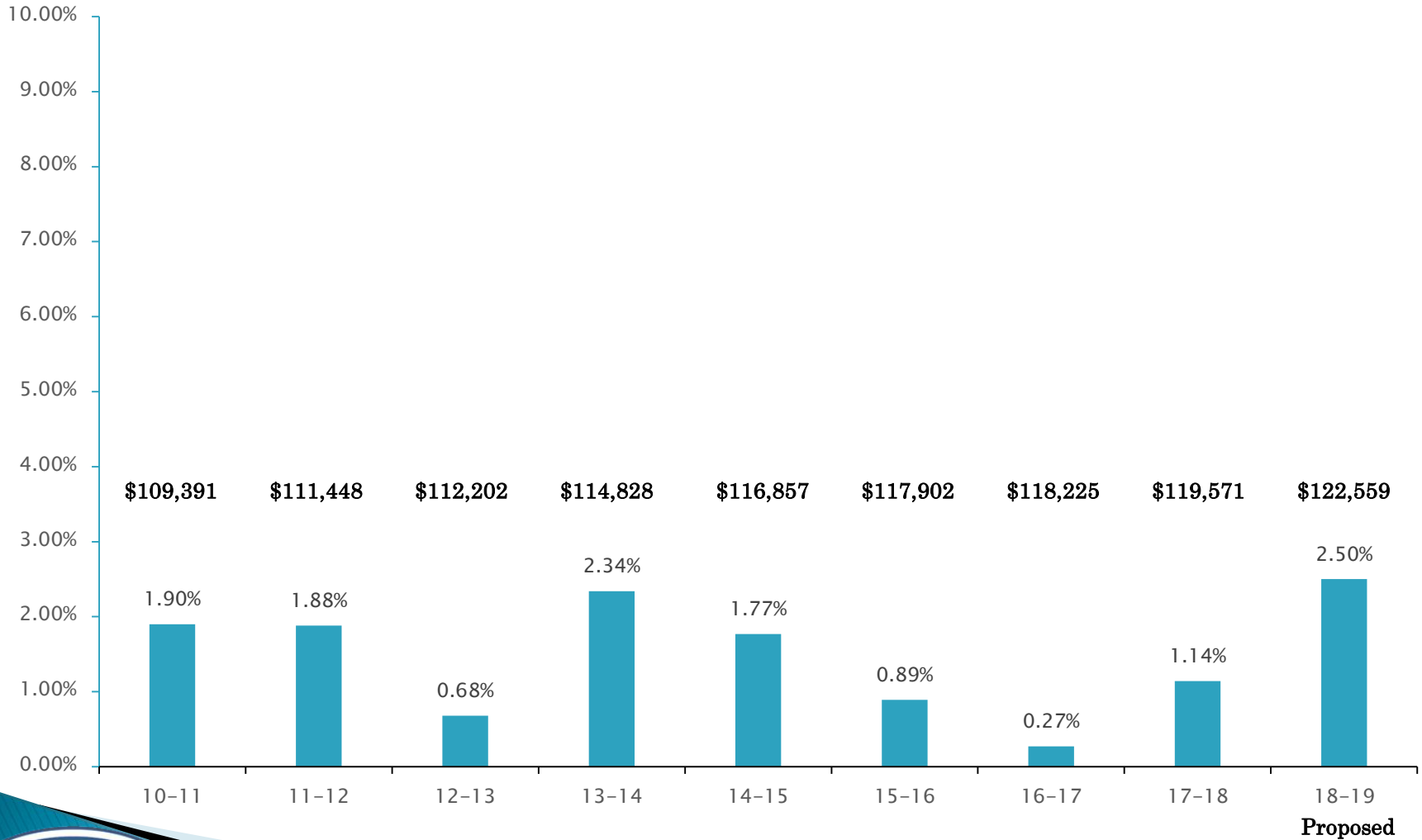
Proposed Budget 2018-19

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

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

Increase: \$ 2,988,300
 or 2.50%

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	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	10.16%	1.45%
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	10.25%	1.46%

Tax Rates/\$1,000

New Castle	98.06	100.35	102.68	104.29	105.72	105.93	106.84	TBD	TBD	TBD	TBD
Mt. Pleasant	1,191.60	1,314.98	1,351.58	1,370.08	1,357.24	1,384.24	1,370.66	TBD	TBD	TBD	TBD

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

	Cumulative \$ Increase	Cumulative \$ Increase	Average % Increase
Budget	\$11,111,500	10.16%	1.45%
Tax Levy	\$10,057,959	10.25%	1.46%
Tax Rates/\$1,000			
New Castle	TBD	TBD	TBD
Mt. Pleasant	TBD	TBD	TBD

Performance Vs. Expenditures

Chappaqua is
12th out of 46

HISTORY OF PER PUPIL COST

PUTNAM/ WESTCHESTER DISTRICTS	2015-16 ACTUAL	PERCENT INCREASE	2016-17 ACTUAL	PERCENT INCREASE	2017-18 PROJECTED	PERCENT INCREASE
ARDSLEY	29,029	-0.4%	30,292	4.4%	29,525	-2.5%
BEDFORD	29,711	4.0%	29,127	-2.0%	31,620	8.6%
BLIND BROOK	26,954	0.0%	27,708	2.8%	30,120	8.7%
BREWSTER	27,288	4.7%	28,346	3.9%	30,397	7.2%
BRIARCLIFF	33,470	4.1%	30,390	-9.2%		
BRONXVILLE	27,288	2.3%	28,238	3.5%	28,373	0.5%
BYRAM HILLS	34,044	2.9%	36,260	6.5%	38,191	5.3%
CARMEL	27,445	-1.3%	28,335	3.2%		
CHAPPAQUA	29,129	-1.5%	29,884	2.6%	30,985	3.7%
CLARKSTOWN	22,676	4.8%	22,304	-1.6%	24,502	9.9%
CROTON-HARMON	27,551	8.2%	25,850	-6.2%	28,882	11.7%
DOBBS FERRY	28,039	-1.4%	28,377	1.2%	29,168	2.8%
EAST RAMAPO			25,258		25,047	-0.8%
EASTCHESTER	24,205	-0.8%	25,094	3.7%	25,790	2.8%
EDGEMONT	26,657	-4.9%	27,764	4.2%	28,152	1.4%
ELMSFORD	28,790	-1.3%	28,797	0.0%	32,466	12.7%
GARRISON	30,277	3.5%	31,639	4.5%	34,398	8.7%
GREENBURGH	34,218	13.5%	34,528	0.9%		
HALDANE	24,140	-1.2%	25,597	6.0%	27,002	5.5%
HARRISON	29,646	-0.3%	29,537	-0.4%		
HASTINGS	27,773	3.0%	27,577	-0.7%	29,545	7.1%
HENDRICK HUDSON	29,353	-3.5%	31,531	7.4%		
IRVINGTON	32,561	2.8%	32,841	0.9%	33,091	0.8%
KATONAH	33,386	0.0%	33,212	-0.5%	34,882	5.0%
LAKELAND	24,909	1.3%	26,238	5.3%	28,220	7.6%
MAHOPAC	26,616	6.0%	26,908	1.1%		
MAMARONECK	24,657	-0.6%	24,099	-2.3%	23,782	-1.3%
MT PLEASANT	30,728	7.4%	30,078	-2.1%	30,560	1.6%
MT VERNON	26,621	8.7%	29,996	12.7%	31,419	4.7%
NANUET			31,989			
NEW ROCHELLE	22,188	0.7%	22,984	3.6%	23,551	2.5%
NORTH ROCKLAND	25,915	-1.5%	25,543	-1.4%	27,704	8.5%
NORTH SALEM	35,190	4.0%	38,573	9.6%	38,064	-1.4%
NYACK	25,101	-5.5%	26,874	7.1%	27,334	1.7%
OSSINING	22,820	-0.6%	23,906	4.8%	25,101	5.2%
PEARL RIVER	25,292	1.1%	25,086	-0.8%	25,057	-0.1%
PEEKSKILL	23,573	0.3%	23,022	-2.3%		
PELHAM	24,162	1.7%	24,211	0.2%		
PLEASANTVILLE	27,259	4.2%	27,777	1.9%	29,004	4.4%
POCANTICO HILLS	48,066	27.0%	44,277	-7.9%	68,075	53.7%
PORT CHESTER	18,614	0.4%	18,814	1.1%	20,002	6.3%
PUTNAM VALLEY	25,712	-2.3%	26,766	4.1%	29,279	9.4%
RAMAPO			30,288			
RYE CITY	23,793	2.5%	25,527	7.3%	25,614	0.3%
RYE NECK	23,400	-5.3%	23,657	1.1%	24,509	3.6%
SCARSDALE	30,099	3.0%	30,545	1.5%	31,912	4.5%
SOMERS	26,400	4.0%	27,475	4.1%	29,326	6.7%
SOUTH ORANGETOWN	27,360	-4.5%	27,249	3.4%	28,511	4.6%
TARRYTOWNS	24,738	1.8%	26,006	5.1%	26,958	3.7%
TUCKAHOE	26,796	-5.5%	25,836	-3.6%	27,545	6.6%
VALHALLA	30,500	5.7%	34,156	12.0%	33,568	-1.7%
WHITE PLAINS	27,985	1.3%	28,542	2.0%	29,805	4.4%
YONKERS	20,032	3.0%	21,238	6.0%		
YORKTOWN	26,763	-0.8%	27,096	1.2%		

HISTORY OF PER PUPIL COST

PUTNAM/ WESTCHESTER DISTRICTS	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED
POCANTICO HILLS	48,066	44,277	68,075
BYRAM HILLS	34,044	36,260	38,191
NORTH SALEM	35,190	38,573	38,064
KATONAH	33,386	33,212	34,882
GARRISON	30,277	31,639	34,398
VALHALLA	30,500	34,156	33,568
IRVINGTON	32,561	32,841	33,091
ELMSFORD	28,790	28,797	32,466
SCARSDALE	30,099	30,545	31,912
BEDFORD	29,711	29,127	31,620
MT VERNON	26,621	29,996	31,419
CHAPPAQUA	29,129	29,884	30,985

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%

Expenditures: % of Budget

Categories	Approved 2017-18	Approved 2017-18	Proposed 2018-19	Proposed 2018-19
	\$ Amount	% of Budget	\$ Amount	% of Budget
Salaries	\$62,577,477	52.3%	\$63,547,262	51.8%
Employee Benefits	\$26,119,142	21.8%	\$27,303,987	22.3%
Transportation	\$6,646,689	5.6%	\$6,799,168	5.5%
Operations & Maintenance	\$5,750,500	4.8%	\$5,420,500	4.4%
Debt Service	\$5,673,955	4.7%	\$6,482,566	5.3%
Special Education Services	\$4,795,700	4.0%	\$4,816,769	3.9%
BOCES Services	\$2,171,262	1.8%	\$2,064,500	1.7%
Technology	\$1,710,360	1.4%	\$1,792,440	1.5%
Per Pupil Allocation	\$1,140,415	1.0%	\$1,150,318	0.9%
Other	\$2,986,188	2.5%	\$3,182,478	2.6%
Total	\$119,571,688	100.0%	\$122,559,988	100.0%

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%

Revenues: % of Budget

Categories	Approved 2017-18	Approved 2017-18	Proposed 2018-19	Proposed 2018-19
	% Amount	% of Budget	% Amount	% of Budget
Real Property Taxes	\$106,726,146	89.3%	\$109,002,541	88.9%
State Aid	\$8,752,223	7.3%	\$8,865,760	7.2%
Appropriation of Fund Balance	\$2,000,000	1.7%	\$2,555,818	2.1%
Tax Revenues	\$835,000	0.7%	\$860,000	0.7%
Charges for Services	\$413,319	0.3%	\$405,869	0.3%
Use of Money and Property	\$210,000	0.2%	\$235,000	0.2%
Miscellaneous Revenues	\$635,000	0.5%	\$635,000	0.5%
Total	\$119,571,688	100.0%	\$122,559,988	100.0%

What we have committed to the residents

The tax levy will not increase as a result of this bond -

- ▶ Reduce the Interfund Transfers – Transfer to Capital Projects Line by \$475,000.
- ▶ Use Fund Balance, \$555,818.

Enrollment History & Projections

2012-13 to 2022-23

Grade	Projected										
	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

	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	28.8	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	3	24.7
3	85	4	21.3	93	4	23.3
4	102	5	20.4	87	4	21.8
Subtotal	414	21	19.7	393	18	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 Reductions & Additions

Instructional Staff

Elementary Schools

Reduction: 4.0 FTE Core Teachers

Middle Schools

Addition: 5 FTE Core Teachers

0.6 FTE Spanish Teacher

0.2 FTE FAC Teacher

High School

Addition: 0.2 Social Worker

Personnel Reductions & Additions

Instructional Staff (Cont.)

Special Education

Reduction: 2.0 FTE Teaching Assistants

Athletics

Addition: 2 Head Coaches

3 Assistant Coaches

Non-Instruction (Contract)

Security Guards:

Addition: 3 Security Guards

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
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<u>Allowable Levy Growth Factor (CPI) [Using last year's rate]</u>				x		2.00%
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TAX LEVY LIMIT BEFORE EXCLUSIONS: \$ 106,342,728

+ EXCLUSIONS

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

Proposed Budget 2018-19

- ▶ Approved 2017-18 Budget:
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- ▶ Proposed 2018-19 Budget:
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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.
- ▶ Increase High School Social Studies Advance Placement courses: *Access and Opportunity*.
- ▶ Provide additional clinical staff, coaching staff 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 cap
 - Eligible tax payers will receive property tax rebate.

Budget Comments

- ▶ Board of Education

board@ccsd.ws

- ▶ Christine Ackerman, Superintendent of Schools

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Tel: 238-7200 ext. 1002

- ▶ John Chow, Assistant Superintendent for Business

jochow@ccsd.ws

Tel: 238-7200 ext. 1006

Budget Calendar

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

PTA Sponsored Budget Meetings

Community Forum on the Proposed Budget

- Thursday, March 15 – 9:30 am (Bell Library)
- Thursday, March 22 – 7:00 pm (Bell Auditorium)