



CHAPPAQUA
Central School District

District Budget Hearing

2023-24

May 3, 2023

Chappaqua Central School District Proposed Budget:

2023-2024 = \$138,296,286

**The Proposed Increase of \$4,332,875 or 3.23%
is within the Tax Cap**



CCSD Board Of Education

Strategic Questions

Question 1 ~ Budget & Operations

“How can the District ensure continuing excellence in its academic, social-emotional and extracurricular programs, while developing a budget that is fiscally responsible?”

Question 2 ~ Teaching & Learning

“How can the District ensure that all students think deeply and creatively, support their thinking, apply problem-solving skills, work collaboratively, and actively participate in their learning as they acquire content knowledge?”

Question 3 ~ Social-Emotional Learning

“How can the District ensure that it develops students who are ethical, empathic, respectful, and resilient global citizens and leaders?”

2022-23

Strategic Planning



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

2

K-12 Social and
Emotional
Learning
Curriculum
Alignment

3

K-12 Academic
Program
Alignment

4

Instructional
Technology as
Tools to
Personalize
Learning

5

Cultivate
Equitable,
Affirming and
Culturally
Responsive
Learning
Environments


6



Chappaqua Central School District 2023-2024 Financial Slides



Expenditures

Categories 	Approved 2022-2023	Proposed 2023-2024	Increase (\$)	Increase (%)
Salaries	66,665,772	68,237,056	1,571,284	2.4%
Benefits	29,147,379	30,083,196	935,817	3.2%
Debt Service	8,556,715	6,878,352	(1,678,363)	-19.6%
Operations & Maintenance	6,126,455	6,760,595	634,140	10.4%
Transportation	7,239,811	7,554,731	314,920	4.3%
Special Education	4,953,208	4,930,727	(22,481)	-0.5%
BOCES Services	2,836,584	3,146,725	310,141	10.9%
Technology	2,791,925	2,698,938	(92,987)	-3.3%
Per Pupil	1,052,771	1,248,460	195,689	18.6%
Other	3,992,791	4,507,505	514,714	12.9%
Capital Transfer	600,000	2,250,000	1,650,000	275.0%
Grand Total	133,963,411	138,296,286	4,332,875	3.2%



Revenues

<u>Categories</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>+/- (\$)</u>	<u>+/- (%)</u>
Real Property Taxes	117,107,287	119,574,460	2,467,173	2.1%
State Aid	10,509,174	11,397,143	887,969	8.4%
Appropriated Fund Balance	\$3,500,000	\$3,500,000	-	0.0%
Sales Tax Revenues	1,615,183	1,836,001	220,818	13.7%
Charges for Services	377,132	502,652	125,520	33.3%
Use of Money or Property	413,604	1,025,000	611,396	147.8%
Misc. Other Income	441,031	461,030	19,999	4.5%
Total	133,963,411	138,296,286	4,332,875	3.2%

Inflation Trends

CPI-U NORTHEAST REGION JAN 2020 TO JAN 2023





Tax Analysis 2023-24 – (Estimated)

Estimated Tax Rate Analysis

School District Budget	\$ 138,296,286	
Less: Revenue from sources other than current local property taxes	15,221,826	
Less: Appropriated Fund Balance	\$ 3,500,000	
Tax Levy	\$ 119,574,460	
	New Castle	Mt. Pleasant
Assessed Taxable Valuation	915,997,327	6,804,971
Equalization Rate	16.75%	1.21%
Full Taxable Valuation	5,468,640,758	562,394,298
Portion of Tax Levy	90.7%	9.3%
Tax Levy	108,424,136	11,150,324

Rate Per \$1,000 (Estimated)

School District Estimated 2023-24	118.37	1,638.56
Compared to School District Actual 2022-23	115.96	1,715.57
\$ Increase per @1,000	2.41	-77.01
% Increase	2.08%	-4.49%



Contingency Process & Reduction

**Budget
Vote
5/16/23**

-\$2,467,174

Approved

Budget Adopted

Disapproved

BOE Adopts
Contingency
Budget

BOE Proposes Second
Budget – Vote on
6/20/23
Same Budget
Lower Budget
Higher Budget

Approved

Budget
Adopted

Disapproved

BOE Adopts
Contingency
Budget

A contingency budget may not include a levy higher than the prior year's levy (0% levy growth)

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$133,963,411	\$138,296,286	\$135,829,112
Increase/Decrease for the 2021-22 School Year		\$4,332,875	\$1,865,701
Percentage Increase/Decrease in Proposed Budget		3.23%	1.39%
Change in the Consumer Price Index		8.00%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$117,107,287	\$119,574,460	
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)	\$117,107,287	\$119,574,460	\$117,107,287
F. Permissible Exclusions to the School Tax Levy Limit	\$6,500,106	\$5,918,989	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$110,607,181	\$113,655,471	
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)	\$110,607,181	\$113,655,471	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	12,309,734	12,620,753	11,592,614
Program Component	99,821,111	103,152,976	102,164,591
Capital Component	21,832,566	22,522,557	22,071,907

***CONTINGENCY BUDGET: Proposed Budget less difference between Prior Year Tax Levy and Proposed Tax Levy**

*Provide a statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

The contingency budget would require \$2,467,174 in reductions from the proposed 2023-24 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)

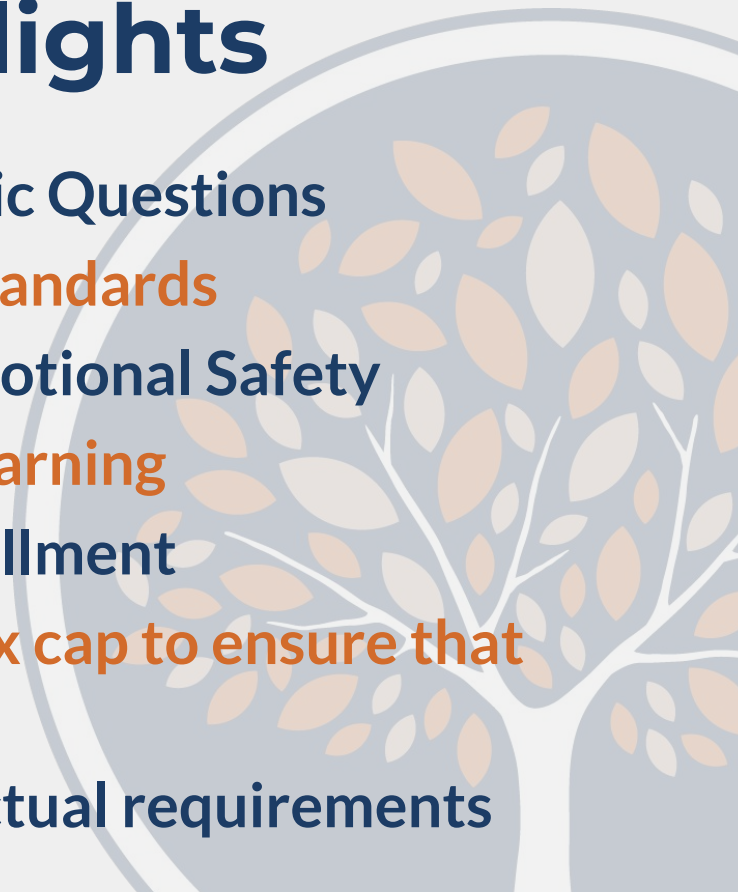
Description	Amount
n/a	n/a

	Under the Budget Proposed for the 2023-24 School Year
The basic school tax relief (STAR) exemption is authorized by section 425 of the real Property Tax Law	
Estimated Basic STAR Exemption Savings	\$1,702

The annual budget vote for the fiscal year 2023-24 by the qualified voters of the Chappaqua Central School District, Westchester County, New York, will be held at Horance Greeley High School in said Disitric on Tuesday May 16, 2021 between the hours of 7:00am and 9:00pm, at which time the polls will be open to vote by voting ballot or machine.

CCSD Budget Highlights

- Responsive to the BOE's Strategic Questions
- Meets the 2023-24 Operating Standards
- Supports Physical, Social and Emotional Safety
- Maintains robust professional learning
- Adjusts personnel based on enrollment
- Maintains a budget below the tax cap to ensure that it is fiscally sustainable
- Adheres to our class size contractual requirements





Budget Voter Information

Voter status may be checked by calling the District Clerk, Liisa Elsner, 238-7200 ext. 1002, lielsner@chappaquaschools.org, between 8:30am and 4:30pm.

To be eligible to vote on May 16, 2023, 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.



Budget Voter Information

Register on any business day at the office of the District Clerk during normal business hours up to May 11, 2023, five (5) days prior to the election.

Applications for absentee ballots for electing board members and voting on the 2023-24 school and library budgets may be obtained from the District Clerk or the website:

www.chappaquaschools.org.

State Education Law prohibits absentee registration.



Board of Education- Election Details

Qualifications for Membership on the School Board

- Must be able to read and write
- Must be a qualified voter of the District; that is, a citizen of the US, at least 18 years of age or older, and not adjudged to be an incompetent (A convicted felon is barred from running for a seat on a board of education if his or her maximum prison sentence has not expired or if he or she has not been pardoned or discharged from parole).
- Must be and have been a resident (but not necessarily taxpayer) of the District for a continuous and uninterrupted period of at least one year immediately preceding the date of the vote.
- May not have been removed from any school district office within the preceding year
- May not reside with another member of the same school board as a member of the same family
- May not be a current employee of the school board
- May not simultaneously hold another incompatible public office

Anyone interested in running for the Board of Education should contact Liisa Elsner, District Clerk at 238-7200 x1002 to obtain a petition. The deadline for filing the petition is 5:00 p.m. on April 17, 2023.

2 Open Seats on the CCSD BOE

Two Seats = three year terms beginning on July 1st



Budget Calendar

Budget Preview	Jan. 11, 2023	✓
Superintendent's Budget Recommendation	March 8, 2023	✓
Component Budgets	March 15, 2023: Curriculum, Technology, Special Education, Athletics	✓
	March 22, 2023: Operations & Maintenance, Non-Instructional Budget, Revenue, Tax Rate, Contingency Budget	✓
PTA Budget Forum	March 28, 2023 (6PM via Zoom)	✓
Budget Adoption	March 29, 2023	✓
Budget Hearing	May 3, 2023	✓
Public Library Budget Presentation	May 3, 2023	✓
Budget Vote & Election	May 16, 2023	

Budget Comments

Board of Education

board@chappaquaschools.org

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914-238-7200 ext.1002

Andrew Lennon, Assistant Superintendent for Business

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Thank You