



CHAPPAQUA
Central School District

Superintendent's Budget Proposal 2022-23

March 2, 2022

Chappaqua Central School District Proposed Budget:

2022-2023 = \$133,963,411

Budget Increase of \$3,503,223 or 2.69%

2022-2023 Budget Development Calendar

Fall 2021 – Administrators began budget discussions.

January 2022 – Preliminary Financial Projections are prepared.

December 2021 through February 2022 – Budget requests are reviewed by the Superintendent and Assistant Superintendents. Preliminary budget is compiled and budget books provided to Board of Education. The Superintendent's proposed budget is presented to Board of Education at the March budget work session.

March 1, 2022 - Property Tax Cap Submitted to Office of the State Comptroller.

March through April – Budget Work Sessions.

April - Adoption of the proposed budget by Board of Education. Adopted budget compiled and printed. Property tax report card available to public twenty-four days prior to vote.

May - Public notice published for public hearing. Public hearing to present proposed 2022-2023 budget.

Voting on the School Budget, School Board Members, Library Budget and Library Board Members, and any other propositions will be held on Tuesday, May 17, 2022.





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?”



CHAPPAQUA
Central School District

PROFILE of a GREELEY GRADUATE



CHAPPAQUA
Central School District

1. Keep our students at the center of every decision.
2. Present a budget that preserves and expands our academic and social emotional programs.
3. Make adjustments based on the impact of COVID on our school community.
4. Revisit our class sizes over the summer and reconfigure sections as necessary.
5. Prioritize infrastructure needs.
6. Be mindful of our residents who have expressed concerns about their property taxes.
7. Align to the District's Strategic Plan.

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

CCSD Operating Standards

- Create classes with enrollment levels that support individualized and small group instruction.
- Expand program offerings to align with our six strategic initiatives.
- Reimagine our spaces to reflect the 21st century professional world.
- Align building schedules to maximize the use of professional staff.
- Maintain the integrity of our physical plant.
- Support a robust extracurricular program.
- Offer a wide range of professional learning opportunities for staff.
- Meet our contractual obligations.
- Improve our communication structures to support the needs of our families and the broader school community.



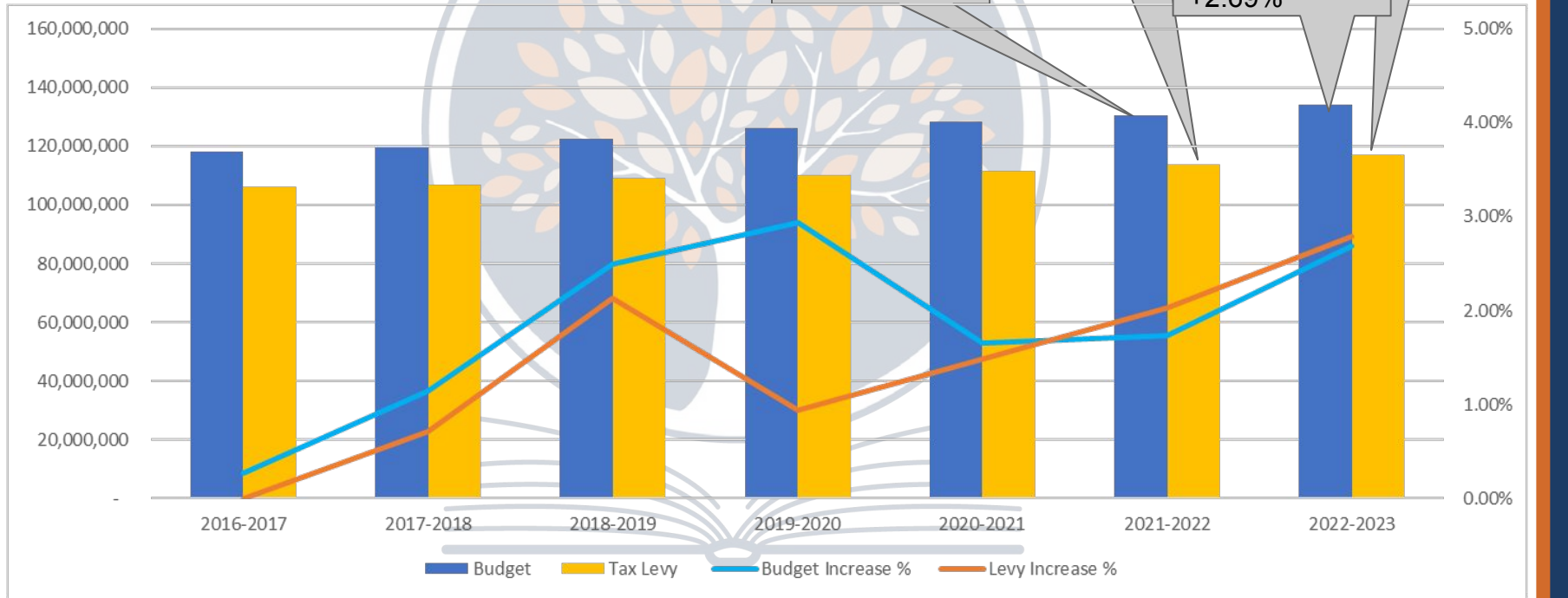
CHAPPAQUA
Central School District

CCSD Operating Standards

- Address necessary use of funds due to pandemic needs through conservative use of fund balance and reserves.
- Respond to needs identified by our administrative team, faculty and staff.
- Address areas for improvement identified in external and internal audits.
- Support infrastructure needs that require remediation.
- Support cutting edge technology in our classes and offices.
- Continue the team approach at the middle level to support early adolescent development.



Recent Budget History





Budget Development- Known Impacts

- ❖ Projected Enrollment
 - Slight Decrease in Elementary Schools (-)
 - Slight Decrease in Middle Schools (-)
 - Slight Decrease in High School (-)
- ❖ Teachers' Retirement System (TRS): 10.29%
- ❖ Employee Retirement System (ERS): 11.6% (decrease)
- ❖ Health Insurance Premiums: ~~6%~~ 8%
- ❖ Contractual Obligations for CAA, COSA, CSEA, TAs & Nurses





Budget Development- Known Impacts

- ❖ Debt Service
- ❖ Assessment Growth Factor: 0.24%
- ❖ CPI for Tax Cap Calculation: 4.7% (capped at 2%)
- ❖ Tax Cap Number: 2.79% (\$3,173,211 Levy Increase)
- ❖ Equalization Rates: 19.38(New Castle); 1.31(Mt Pleasant)



Budget Development- UnKnown Impacts

- ❖ Contractual Obligations for Teachers
- ❖ State Aid (Final State Budget)
- ❖ Transportation Costs
- ❖ Special Education Placements
- ❖ Assessed Tax Valuations
- ❖ Inflation
- ❖ Post-COVID Needs & Requirements





Important Budget Development Considerations for 22/23

- 33 Special Education Students Transferred to CCSD in 21/22
 - 20/21 = 12 Special Education Students Transferred to CCSD
- 26 ELL Students Transferred to CCSD in 21/22
 - 20/21 = 15 ELL Students Transferred to CCSD
- 65 Students Needed Teaching Assistant Support in 22/23
 - 20/21 = 61 Students Needed Teaching Assistant Support
- 4 Elementary Sections Were Added During Summer due to COVID related concerns regarding spacing
- Health insurance contribution increase of 8% = \$1.1M for 22/23



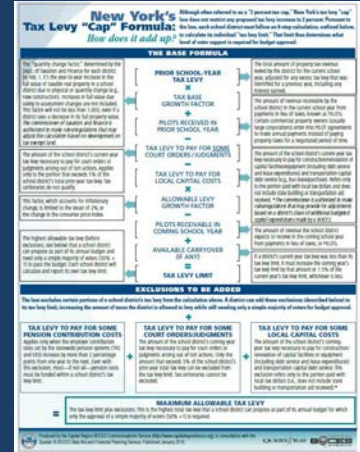
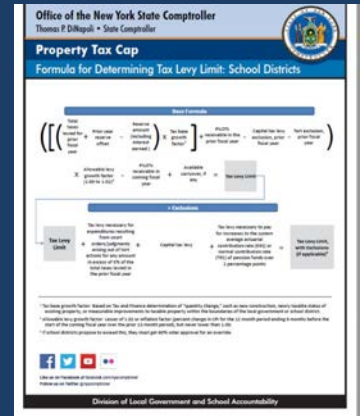
Possible Bond Referendum for BOE & Voter Consideration - Fall 2022 or Spring 2023

- ❖ Roof Replacement - Roaring Brook (\$1.5M), Grafflin (\$1.6M), Greeley (\$440K)
- ❖ Front Entrance at Greeley (approx. \$7-8M based on 2018/19 estimates)
- ❖ Fiber Optic Wiring at Greeley & Back-up Internet Connection at 7B (\$750K)
- ❖ Outside Classrooms at Elementary Schools (\$900K)
- ❖ Underground Infrastructure and Stormwater Protections at Greeley (TBD)
- ❖ Potentially: Other items identified in the Building Condition Survey & Prioritized by the Facilities Committee



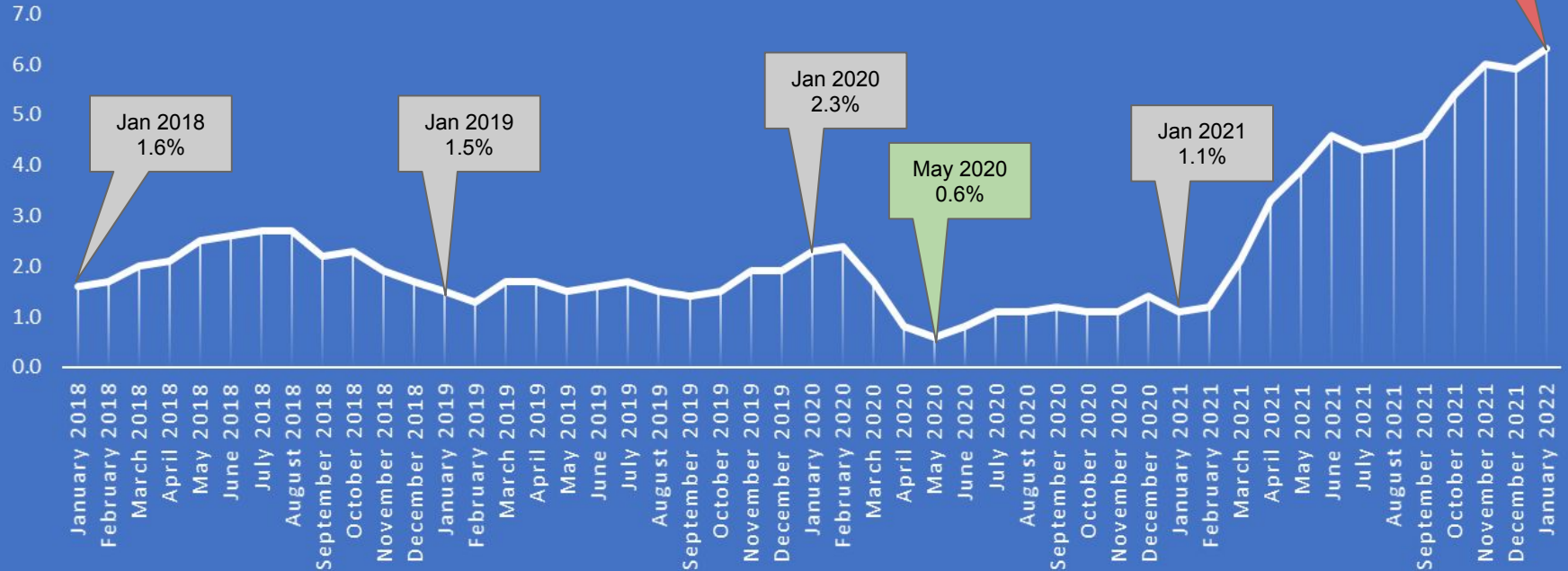
Property Tax Cap

- Cap on the Property Tax Levy allowable with simple majority vote (50% + 1 vote)
- Important aspects of the calculation:
 - **Consumer Price Index (CPI: Capped at 2%)**
 - **Property Tax Base Growth Factor**
 - **Allowable Exclusions**
- Tax cap may be exceeded with voter approval of 60% or more
- Contingency budget = next year's tax levy cannot be greater than current year's



Inflation Trends

CPI-U NORTHEAST REGION JAN 2018 TO JAN 2022






Expenditures & Revenues

2021-22 vs. 2022-23





Expenditures

Categories 	Approved 2021-2022	Proposed 2022-2023	Increase (\$)	Increase (%)
Salaries	66,457,876	66,665,772	207,896	0.3%
Benefits	28,238,851	29,147,379	908,528	3.2%
Debt Service	8,455,607	8,556,715	101,108	1.2%
Transportation	6,961,900	7,239,811	277,911	4.0%
Operations & Maintenance	6,003,574	6,126,455	122,881	2.0%
Special Education	4,216,448	4,953,208	736,760	17.5%
BOCES Services	2,458,155	2,836,584	378,429	15.4%
Technology	2,383,925	2,791,925	408,000	17.1%
Per Pupil	1,054,927	1,052,771	(2,156)	-0.2%
Other	4,228,925	4,592,791	363,866	8.6%
Total Budget	130,460,188	133,963,411	3,503,223	2.7%



Expenditures

Categories	Approved 2021-2022	% of Budget	Proposed 2022-2023	% of Budget
Salaries	66,457,876	50.9%	66,665,772	49.8%
Benefits	28,238,851	21.6%	29,147,379	21.8%
Debt Service	8,455,607	6.5%	8,556,715	6.4%
Transportation	6,961,900	5.3%	7,239,811	5.4%
Operations & Maintenance	6,003,574	4.6%	6,126,455	4.6%
Special Education	4,216,448	3.2%	4,953,208	3.7%
BOCES Services	2,458,155	1.9%	2,836,584	2.1%
Technology	2,383,925	1.8%	2,791,925	2.1%
Per Pupil	1,054,927	0.8%	1,052,771	0.8%
Other	4,228,925	3.2%	4,592,791	3.4%
Total Budget	130,460,188	100.0%	133,963,411	100.0%

Capital Project Expenditure for 2022-23

Westorchard Elementary Roof Replacement (Phase 2 Funding)

Westorchard Roof has leaking areas. The cost of a full roof replacement was not sustainable with the funding allocated in the 2021-2022 budget.



To fully address the issues and eliminate ongoing repair costs a Transfer to Capital Projects of \$600,000 will be included in the proposed budget.



Revenues

Categories	2021-2022	2022-2023	+/- (\$)	+/- (%)
Real Property Taxes	113,934,076	117,107,287	3,173,211	2.79%
State Aid	10,175,192	10,509,174	333,982	3.28%
Appropriated Fund Balance	\$3,542,865	\$3,500,000	(42,865)	-1.21%
Sales Tax Revenues	1,325,000	1,615,183	290,183	21.90%
Charges for Services	408,055	377,132	(30,923)	-7.58%
Use of Money or Property	425,000	413,604	(11,396)	-2.68%
Misc. Other Income	650,000	441,031	(208,969)	-32.15%
Total	130,460,188	133,963,411	3,503,223	2.69%



Revenues

	<u>2021-2022</u>		<u>2022-2023</u>	
<u>Categories</u>	<u>Amount</u>	<u>% of Total</u>	<u>Amount</u>	<u>% of Total</u>
Real Property Taxes	113,934,076	87.3%	117,107,287	87.4%
State Aid	10,175,192	7.8%	10,509,174	7.8%
Appropriated Fund Balance	\$3,542,865	2.7%	\$3,500,000	2.6%
Sales Tax Revenues	1,325,000	1.0%	1,615,183	1.2%
Charges for Services	408,055	0.3%	377,132	0.3%
Use of Money or Property	425,000	0.3%	413,604	0.3%
Misc. Other Income	650,000	0.5%	441,031	0.3%
Total	130,460,188	100.0%	133,963,411	100.0%



Property Tax Cap Calculation



Property Tax Cap - Simplified

	<i>Projected</i>
	<u>2022-2023</u>
CPI	1.0200
Tax Base Growth Factor	1.0024
Capital Exclusion	\$ 6,500,106
	<i>Tax Levy Limit</i>
Tax Levy Limit	\$ 117,107,287
Levy Growth \$	\$ 3,173,211
Levy Growth %	2.79%

- CPI is capped at 2% despite actual inflation exceeding that number.
 - TBGF based on growth of property value as reported by assessors.
 - Capital Exclusion reflects Debt Service and Capital Projects offset by Building Aid.
-
- 2.79% is the maximum levy growth with a simple majority vote.



As of March 1, 2022

Property Tax Cap: Full Calculation

BASIC FORMULA				
Prior Year Tax Levy (2021-2022)				\$ 113,934,076
Tax Base Growth Factor (ORPS)			x	1.0024
				\$ 114,207,518
Prior Year Exemptions				
BOCES Capital Exclusion	83,155			
Debt Service	6,482,669			
Capital Expenditures	360,000			
Lease Purchase: EPC	1,204,921			
Less: Bldg Aid	(2,361,640)			
	5,769,105		-	(5,769,105)
				\$ 108,438,413
ADJUSTED PRIOR YEAR LEVY			=	\$ 108,438,413
Allowable Levy Growth Factor (CPI)			x	2.00%
TAX LEVY LIMIT BEFORE EXCLUSIONS:				\$ 110,607,181

+ EXCLUSIONS				
Available Carryover				+ \$ -
Current Year Exemptions (2022-2023)				
BOCES Capital Exclusion	82,149			
Debt Service	6,461,794			
Capital Expenditures	915,339			
Lease Purchase: EPC	1,204,921			
Less: Bldg Aid	(2,164,097)			+ \$ 6,500,105
PENSIONS	Salary Base	Rate	Exemptions	
TRS			N/A	
ERS			N/A	+ \$ -
TAX LEVY LIMIT WITH EXCLUSIONS:				\$ 117,107,287
TAX CAP LIMIT:				\$ 3,173,211
				2.79%



As of March 1, 2022



Enrollment Projections & Sections





Enrollment Projections 2015/16 to 2025/26

Grade	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020- 2021	2021- 2022	Projected	Projected	Projected	Projected	Projected
							2022- 2023	2023- 2024	2024- 2025	2025- 2026	2026- 2027
K	223	241	243	201	236	249	235	268	235	249	250
1	247	234	246	254	212	257	249	246	280	242	259
2	235	258	249	244	280	239	257	268	263	294	258
3	308	239	267	253	252	287	239	262	272	266	298
4	283	326	245	271	258	262	287	244	267	276	271
5	294	291	330	253	281	267	261	294	248	270	280
6	297	306	289	330	251	283	267	261	294	248	271
7	303	298	306	289	328	251	283	266	261	294	248
8	309	303	288	304	282	325	251	280	265	259	292
9	355	314	304	276	299	279	325	249	278	263	257
10	307	348	310	303	271	293	279	321	246	276	261
11	349	305	335	309	292	268	293	275	318	244	273
12	329	360	302	343	314	299	268	297	278	321	247
Total	3839	3823	3714	3630	3556	3559	3494	3530	3505	3502	3464
Elementary	1296	1298	1250	1223	1238	1275	1267	1288	1317	1327	1336
Middle	1203	1198	1213	1176	1142	1126	1062	1101	1068	1072	1091
High	1340	1327	1251	1231	1176	1148	1165	1141	1120	1104	1038
Total	3839	3823	3714	3630	3556	3549	3494	3530	3505	3502	3464
Out of District Placement	36	32	34	31	34	24	29	29	29	29	29
Total	3875	3855	3748	3661	3590	3573	3523	3559	3534	3531	3493

Class Size - District Thresholds

Grade Level	Threshold
K	20 Students
1	23 Students
2-4	25 Students
5-12	28 Students

Negotiated between CCT & ADM
Approved by the BOE



Elementary School Sections



CHAPPAQUA
Central School District

Building	Grade	2021-2022				2022-2023		
		Enrollment	Section	Avg. Class Size		Projected Enrollment	Estimated Sections	Avg. Class Size
DG	K	86	5	17.2		81	4	20.3
	1	79	4	19.8		86	4	21.5
	2	75	4	18.8		79	4	19.8
	3	118	5	23.6		75	4	18.8
	4	95	5	19.0		118	5	23.6
	Total	453	23			439	21	
RB	K	89	5	17.8		81	4	20.2
	1	86	4	21.5		89	4	22.3
	2	93	4	23.3		86	4	21.5
	3	73	4	18.3		93	4	23.3
	4	87	4	21.8		73	3	24.3
	Total	428	21			422	19	
WO	K	74	4	18.5		73	4	18.3
	1	92	4	23.0		74	4	18.5
	2	71	3	23.7		92	4	23.0
	3	96	5	19.2		71	3	23.7
	4	80	4	20.0		96	4	24.0
	Total	413	20			406	19	
Total ES		1294	64			1267	59	

-Class Sections are subject to change based on actual enrollment & are finalized in the summer

Middle School Sections



CHAPPAQUA
Central School District

<u>Building</u>	<u>Grade</u>	<u>2021-2022</u>				<u>2022-2023</u>		
		<u>Enrollment</u>	<u>Section</u>	<u>Avg. Class Size</u>		<u>Projected Enrollment</u>	<u>Estimated Sections</u>	<u>Avg. Class Size</u>
Bell	5	143	6	23.8		147	6	24.5
	6	153	8	19.1		143	6	23.8
	7	133	6	22.2		153	8	19.1
	8	169	8	21.1		133	6	22.2
	Total	598	28			576	26	
SB	5	124	6	20.7		114	6	19.0
	6	130	6	21.7		124	6	20.7
	7	118	6	19.7		130	6	21.7
	8	156	8	19.5		118	6	19.7
	Total	528	26			486	24	
Total MS		1126	54			1062	50	

High School Sections

HGHS Grade	Current 2021-22	Projected 2022-23
9	279	325
10	293	279
11	268	293
12	299	268
Total	1139	1165



CHAPPAQUA
Central School District

Class Size Impact	2021-2022		2022-2023	
	Sections	Projected	Sections	Projected
English	55	20.9	55	21.2
Math	67	17.1	67	17.4
Social Studies	67	17.1	67	17.4
Science	70	16.4	70	16.6



Budget Summary



Chappaqua Central School District Proposed Budget

2022-2023 = \$133,963,411 or 2.69%



CCSD Budget Highlights


- Responsive to the BOE's Strategic Questions & the Strategic Coherence Plan
- Meets the 2022-23 Operating Standards
- Supports Physical, Social and Emotional Safety
- Maintains funding for Equity & Diversity Professional Development
- Adheres to our Class Size Contractual Requirements
- Maintains robust professional learning
- Adjusts personnel based on enrollment
- Maintains a budget below the tax cap to ensure that it is fiscally sustainable





Questions from the Board of Education

Budget Calendar

Event	Date
Budget Preview	Jan. 12, 2022 
Superintendent's Budget Recommendation	March 2, 2022 
Component Budgets	March 15, 2022: Curriculum, Technology, Special Education, Athletics
	March 23, 2022: Operations & Maintenance, Non-Instructional Budget, Revenue, Tax Rate, Contingency Budget
PTA Budget Forum	March 28, 2022 (6PM via Zoom)
Budget Adoption	April 6, 2022
Budget Hearing	May 4, 2022
Public Library Budget	May 4, 2022
Budget Vote	May 17, 2022

Budget Comments

	EMAIL	PHONE
Board of Education	board@chappaquaschools.org	
Christine Ackerman, Superintendent	chackerman@chappaquaschools.org	914-238-7200 ext.1002
Andrew Lennon, Assistant Superintendent for Business	anlennon@chappaquaschools.org	914-238-7200 ext.1006

PTA Sponsored Community Budget Forum

Tuesday, March 28th @ 6:00 PM via Zoom



“

Thank You!

