

PUBLIC SCHOOLS of the TARRYTOWNS

2020-2021 Budget Review

May 12, 2020



2020-2021 Budget Goals

- Maintain appropriate class sizes and course offerings
- Continued support of extra-curricular activities
- Support Equity & SEL initiatives
- Support K-12 STEAM initiatives
- Strategic planning for facilities and transportation needs
- Minimize tax impact to community

Budget Highlights

- Provides morning bus monitors for Morse Students
- Continuation of Teachers College Writing Project and expansion of TC libraries
- Provides opportunities/interventions for our most struggling middle school readers
- Ongoing Professional development for staff in developing culturally responsive curriculum and welcoming and affirming classrooms
- Continued expansion of Social Emotional Learning (SEL) knowledge base of all staff and how SEL impacts student and staff wellness, school climate and achievement
- Increased staff capacity for Dialectical Behavior Training (DBT) skills district-wide
- Additional funding for chromebooks, instructional hardware and technology support
- Provides enhanced student athletic participation with intramural options
- Additional in-house facilities projects to enhance/support voter approved capital projects
- Stays within the tax levy cap requirements

2020-2021 Staffing

District Wide

General Fund

- Network Specialist (1.0)
- Special Education Teacher (0.5) – shifted to General Fund from IDEA Section 611 Grant
- Bus Aides for Morning Bus Runs (Hourly)
- 1.0 Teacher and 1.0 Teaching Assistant Reductions (Retirements Not Filled)
- District Office Transitions (Assistant Superintendents & HR Leadership)

School Lunch Fund (Restricted Use)

- Courier for Inter-Office Mail & Food Service

2020-2021 Priorities

District-Wide

Curriculum & Instruction

- K-12 Curriculum Alignment
- Social Emotional Learning
- Educational Equity
- Mitigate Impact of COVID-19 Crisis

Technology

- Technology Leadership and Oversight
- Mindful use of technology
- Chromebook Repair & Replacement
- LHRIC Technology Support

Transportation

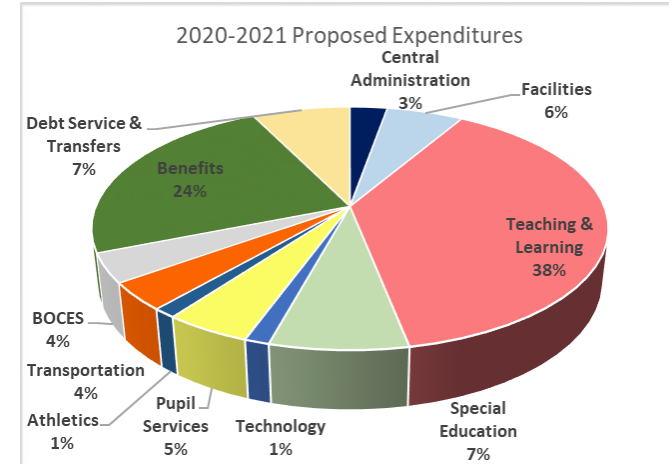
- Budget Proposition #2
- Borrow \$650,000 over two years to Purchase:
 - 3 x 66 Passenger Busses
 - 4 x 30 Passenger Vans

Facilities

- District-Wide Capital Project Management
- Implement CDC & Department of Health Recommendations
 - Distancing protocols
 - Cleaning & Disinfecting Standards
 - Personal Protective Equipment Requirements

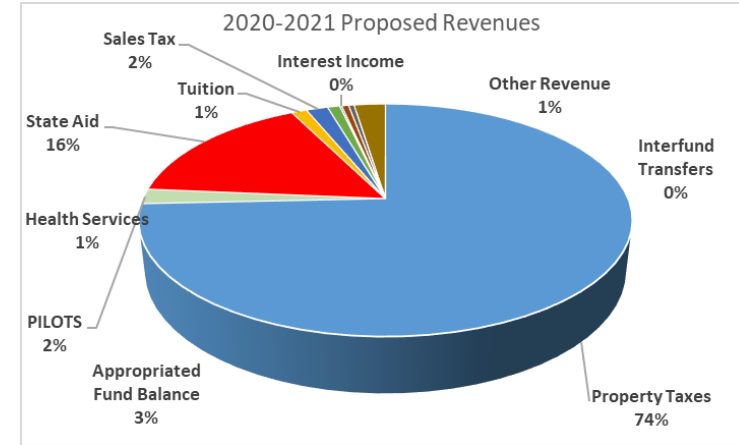
Summary of Proposed Expenditures

Function	Nature of Expenditure	2020-2021 Proposed	% of Budget
Central Administration	Board of Education, Superintendent, District Clerk, Finance, Personnel, Legal Services and Insurance	2,260,762	2.77%
Facilities	Director of Facilities, Building Custodians, Cleaners, Maintenance, Traffic Monitor and Clerical Support	4,654,503	5.71%
Teaching & Learning	Curriculum Office, Principals, Assistant Principals, Teachers, Librarians, Teaching Assistants, Aides, Monitors, and Clerical Support	31,483,700	38.60%
Special Education	Supervisor of Special Education, Special Education Teachers, Teaching Assistants, Aides, Nurses,	5,975,871	7.33%
Technology	Teacher of Computer Education, Teaching Assistants, Data Manager, Supervisor of Technology, and Network Support	1,072,873	1.32%
Pupil Services	Assistant Superintendent for Learning, Guidance Counselors, Nurses, Psychologists, Social Workers, and Clerical Support	3,740,826	4.59%
Athletics	Director of Health, PE & Athletics, Coaches, Security and Clerical Support	1,019,012	1.25%
Transportation	Supervisor of Transportation, Dispatcher, Drivers, Monitors and Clerical Support	2,995,211	3.67%
BOCES	BOCES Administration & Capital Charge, Tuitions, Occupational Education, Professional Development and various BOCES Services	3,160,343	3.88%
Benefits	Pension Contribution, Health Insurance, Dental Insurance, Worker's Compensation and Other Benefits	19,227,257	23.58%
Debt Service & Transfers	Principal & Interest Expenses for Serial Bonds and Energy Performance Contracts	5,966,008	7.32%
Total Proposed 2020-2021 Budget		81,556,366	100%



Summary of Proposed Revenues

Revenue Source	Explanation of Revenue	2020-2021 Proposed	% of Budget
Property Taxes	Property Tax Bills Collected by Town of Mt. Pleasant & Town of Greenburgh and STAR Reimbursement from New York State	60,583,346	74.28%
PILOTS	Payments in Lieu of Taxes from Sleepy Hollow Senior Housing, N. Tarrytown Housing Authority, Westchester Management Group, Kendal-on-Hudson, Regeneration and Tarrytown Housing Authority	1,697,000	2.08%
State Aid	All State Sources of Revenue, including, but not limited to Basic Formula Aid, Excess Cost Aid, Lottery Aid, BOCES Aid, Computer Software/Hardware Aid, Library Aid, and Homeless Aid	13,216,045	16.20%
Tuition	Includes tuitions received from regional school districts or parents for Pocantico Students, Summer School Students, and Special Education Students	982,975	1.21%
Sales Tax	Revenue received from Westchester County for sales tax	1,375,000	1.69%
Health Services	Received from regional school districts for health and welfare services provided by the district for students enrolled in private schools within district borders	782,000	0.96%
Interest Income	Received from interest bearing checking accounts, certificates of deposits and other investment holdings	125,000	0.15%
Other Revenue	Received from refunds of prior year expenses, rental of facilities and buses, sale of equipment and other miscellaneous revenues	445,000	0.55%
Interfund Transfers	Received from various restricted reserve funds such as debt service and retirement contribution reserves	350,000	0.43%
Appropriated Fund Balance	Funds designated (savings) for subsequent year expenses, to minimize and or reduce the tax levy burden to tax payers	2,000,000	2.45%
Total Proposed 2020-2021 Budget		81,556,366	100%



New York State Tax Cap

Tax Cap Calculation		
(as of 4/14/2020)		
Prior Year Tax Cap		\$ 58,779,433
x Tax Base Growth Factor	x	1.0193
Adjusted Tax Levy Subtotal		\$ 59,913,876
+ Base Year PILOTS	+	\$ 1,652,000
Base Year Levy Plus PILOTS		\$ 61,565,876
- Allowable Exclusions for Previous Year	-	\$ 3,099,113
		\$ 58,466,763
x Lesser if CPI (1.81%) or 2%	x	1.0181
Adjusted Tax Levy Subtotal		\$ 59,525,011
- Budget Year PILOTS	-	\$ 1,697,000
Tax Levy Limit - Before Exclusions		\$ 57,828,011
+ Allowable Exclusions for Current Year	+	\$ 2,755,335
Maximum Allowable Tax Levy (3.07% increase)		\$ 60,583,346
+ Projected Revenues (includes State Aid)	+	\$ 20,973,020
Maximum Allowable Budget Based on Tax Levy Cap	\$	81,556,366

Estimated 2020-2021 Tax Rates

Public Schools of the Tarrytowns

Estimated Tax Rates for the 2020-2021 Proposed Budget

	<u>2018 (2019/20 Budget)</u>		<u>2019(2020/21 Budget)</u>	
	<u>Greenburgh</u>	<u>Mt. Pleasant</u>	<u>Greenburgh</u>	<u>Mt. Pleasant</u>
Assessed Valuation *(As of 3/31/2020)	\$1,662,181,600	\$ 15,189,661	\$1,681,825,953	\$ 15,279,091
New York State Equalization Rates	100.0000%	1.4200%	100.0000%	1.4000%
Full Value	<u>\$1,662,181,600</u>	<u>\$1,069,694,437</u>	<u>\$1,681,825,953</u>	<u>\$1,091,363,643</u>
% of Tax Levy (Based on Full Value)	60.843961	39.156039	60.645906	39.354094
Amount of Levy	35,763,735	23,015,698	36,741,319	23,842,027
Tax Rate per \$1,000 Assessed Value	21.516142	1,515.221275	21.846089	1,560.434910
\$ Increase in Tax Rate	(0.09)	4.65	0.33	45.21
% Increase in Tax Rate	-0.39%	0.31%	1.53%	2.98%
Breakdown of Levy:		<u>2019/20 Budget</u>		<u>2020/21 Budget</u>
		78,619,926		81,556,366
		<u>19,840,493</u>		<u>20,973,020</u>
Net Tax Levy		<u>58,779,433</u>		<u>60,583,346</u>

ILLUSTRATION PURPOSES ONLY: Based on changes in equalization rates for the towns of Greenburgh and Mt Pleasant. Actual Assessed Valuations and the impact of ongoing Tax Certiorari settlements will effect the final tax rate per \$1,000. AV. Veteran's Exemptions will apply to 2020-2021 Tax Bills.

Proposed 2020-2021 Budget Summary

Proposed Budget:	\$ 81,556,366
Budget-to-Budget \$ Increase:	\$ 2,559,549
Budget-to-Budget % Increase:	3.24%
Proposed Tax levy:	\$60,583,346
Tax Levy \$ Increase:	\$1,803,913
Tax Levy % Increase:	3.07%
Projected Tax Rate (per \$1,000 Assessed Value)	
Mt. Pleasant	\$1,560.43
Greenburgh	\$21.84
Projected Tax Rate Increase	
Mt. Pleasant	2.98%
Greenburgh	1.53%

*Subject to revisions pending NY State Aid Quarterly Adjustments

Modifications to 2020-2021 Proposed Budget

- Original budget reduced by net of \$31,827
- 1.0 Teacher Restoration
- Expense Allocations
 - Reallocated Health Insurance Savings \$135,000
 - Professional Development
 - Substitute Coverage
- Revenue Reductions
 - County Sales Tax reduced by \$100,000
 - Interest Income reduced by \$75,000
 - State Aid reduced by \$187,238
- Increased use of Reserve for Retirement Contribution
 - NY State & Local Retirement System (NYSLRS) \$50,000
 - NY State Teachers' Retirement System \$225,000
- Distribute bus purchases over two fiscal years



2019-2020 Actions to Mitigate Future Changes

- Spending Freeze on Non-Essential Purchases
- Project Year End Revenues & Expenditures
- Reserve Planning
 - Allocation of Funds to Reserves
 - Analysis of Creating Unemployment Reserve
- Review all staffing to determine possible future reductions
 - Initiate dialogue with union leadership
 - Plan for expense reductions to align with possible state aid cuts
- Determine needs for prolonged school closures
- Review State Aid Quarterly Assessments



Next Steps

Executive Order Budget Vote Process

- Deadline for Nominating Petitions (Board Candidates): **May 11, 2020 at 5:00 PM**
- Proposed Budget Adoption: May 12, 2020 at 7:00 PM
- Proposed Budget Hearing: May 28, 2020 at 7:30 PM
- Voter Registration Processed no later than May 15, 2020
 - Department of Motor Vehicles
<https://dmv.ny.gov/more-info/electronic-voter-registration-application>
 - Westchester County Board of Elections
<https://citizenparticipation.westchestergov.com/register-to-vote>
- Budget Vote: June 9, 2020
 - Absentee Ballots to be Mailed to All Qualified Voters
 - Absentee Ballots Must be Received by District Clerk: June 9, 2020 at 5:00 PM



Questions?

