PUBLIC SCHOOLS of the TARRYTOWNS

2020-2021 Budget Overview

April 21, 2020

Fiscal Goal

To develop a fiscally responsible budget, in compliance with the mandated tax levy cap, which meets the resource needs required to ensure that our entering kindergarten students enjoy an academic and co-curricular experience which is comparable to that of our graduating seniors.

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

Key Budget Drivers

- Collective Bargaining Agreement Terms
- Rising costs of employee & retiree health insurance premiums
- Increase in state pension plan contributions
- Fluctuations in state aid – Quarterly Adjustments
- Continued reliance on appropriated fund balance
- 2020 Capital Project & Bus Replacement Financing
- Retirements to include:
    - 4 Teachers
    - 1 Librarian
    - 1 Guidance Counselor
    - 3 Teaching Assistants
    - 1 Assistant Superintendent

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 Engineer II (1.0)
- Special Education Teacher (0.5) – shifted to General Fund from IDEA Section 611 Grant
- Bus Aids 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 Additional Staffing Requests

(Not Included in Proposed Budget)

W.L. Morse

- Teaching Assistant (1.0)
- STEAM Teacher (1.0)
- Dual Language Teacher Assistant (1.0)

Washington Irving

- FLES Teacher – 4th Grade (1.0)
- Teaching Assistant (2.0)
- School Monitor (Hourly)
- Library Media Specialist (1.0)

Middle School

- Literacy/Reading Teacher (1.0)
- Building Sub (0.8)
- World Languages Teacher (0.6)

High School

- Hall Monitor (3.0)
- Special Education Teacher (1.0)
- Social Worker (1.0)
- Art Teacher (0.6)
- Dean (0.5)

Facilities

- Groundskeeper (0.8)
- Maintenance Technician (1.0)

Technology

- Director of Technology (1.0)

Administration

- CSE/CPSE Chair (1.0)
- Sr. Account Clerk (1.0)

Special Education Team Leader (Stipend)

2020-2021 Priorities

Curriculum & Instruction - Information Technology

Curriculum, Instruction & Educational Equity

- 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

Technology Department Planning

2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
(1) Instructional Technology Teacher		LHRIC Technology Support	(1) Director of Technology	
(1) Technology Department Chair	(1) Technology Supervisor Stipend	(1) Network Engineer II		(1) Instructional Technology Teacher
(2) Teaching Assistants	(2) Teaching Assistants		(1) Teaching Assistant	

2020-2021 Priorities

Transportation

Fleet Management

- Newer, safer equipment
- Predictable future cost / budgeting
- Reduce repair cost / overtime
- Reduce parts inventory
- Increase service availability
- Consistent State Aid Revenue
- 48 % of fleet age 12+ years

Budget Proposition #2

Borrow $650,000 to Purchase:

- 3 x 66 Passenger Busses
- 4 x 30 Passenger Vans

Fleet Replacement Plan	Large Bus	Van	Disposals	Net Gain / Loss
2019-2020	1	1	2	0
2020-2021	3	4	7	0
2021-2022	2	2	4	0
2022-2023	2	3	5	0
2023-2024	2	2	4	0
2024-2025	2	2	4	0

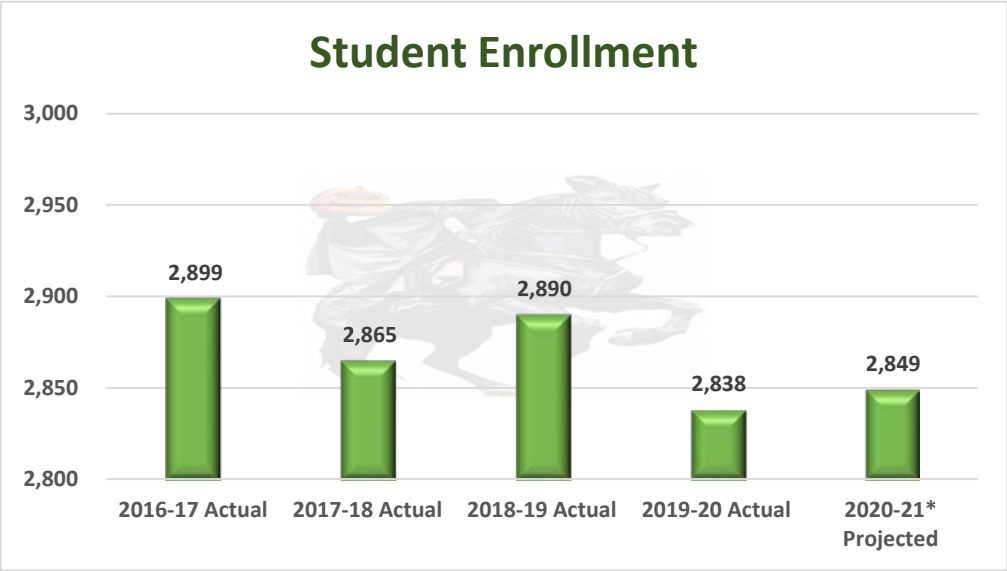
2020-2021 Priorities

Facilities

District-Wide Capital Project Completion & Special Projects

- John Paulding
  - Additional exterior intercom & card reader
  - Exterior Door and Window replacements
  - Blacktop pathway in rear of building
- W. L. Morse
  - Turf Field Repair
  - Playground Equipment Repair
  - Art Room AC Replacement
  - Exterior Railing & Fencing Repairs
  - Auditorium Seating and Sound Replacement
  - Installation of 7 Water Fountains
  - Heating unit replacement for 1st floor classroom
  - Bathroom Renovations
  - Basement office renovation
  - Boiler burners and control replacement
- Washington Irving
  - New Boilers
  - First floor student bathroom renovations
  - Auditorium Door Hinges & Kick plates
  - Removal of science tables
  - Gym Lighting Replacement
  - Cafeteria Ceiling & Lighting Replacement
- Sleepy Hollow Middle & High School
  - Renovation of special education classrooms
  - Replacement of bathroom stall dividers
  - Painting of support suite & main office conference room
  - Removal of carpet in department chair offices
  - Removal of carpet in AP office suite
  - Replacement lighting systems for both gyms
  - Replacement lighting systems for both cafeterias
  - Security re-keying of all interior and exterior doors
- District Wide
  - Scoreboard maintenance
  - Administration sink replacements
  - Facilities department office reconfiguration
  - Replacement of district-wide video security system
  - Sectional blacktop replacement

Projected Enrollment



Enrollment & Class Size

Pre-Kindergarten through Grade 5

Grades	2019-20 Actual Students	2019-20 Avg Class Size	2020-21 Projected Students	2020-21 Projected Class Size
Pre-K	108	18.0	108	18.0
K	190	19.0	200	22.2
1	197	19.7	202	20.2
2	201	20.1	192	19.2
3	196	21.8	201	22.3
4	209	23.2	197	21.9
5	193	21.4	216	24.0
Total Enrollment	**1,294**		**1,316**	

*Class size excludes special education classrooms

Enrollment & Class Size

Grade 6 through Grade 12

Grades	2019-20 Actual Students	2020-21 Projected Students
6	206	199
7	213	206
8	201	213
9	228	194
10	218	228
11	222	218
12	194	222
Total Enrollment	**1,482**	**1,480**

Sleepy Hollow Middle School

Subject	2019-2020	2020-2021
	Avg Class Size	Avg Class Size
English	22.0	20.0
Math	16.2	20.0
Social Studies	11.4	22.0
Science	23.5	23.0
World Languages	23.9	25.0
Physical Education	16.6	24.0
Art/Music	25.5	23.0

Sleepy Hollow High School

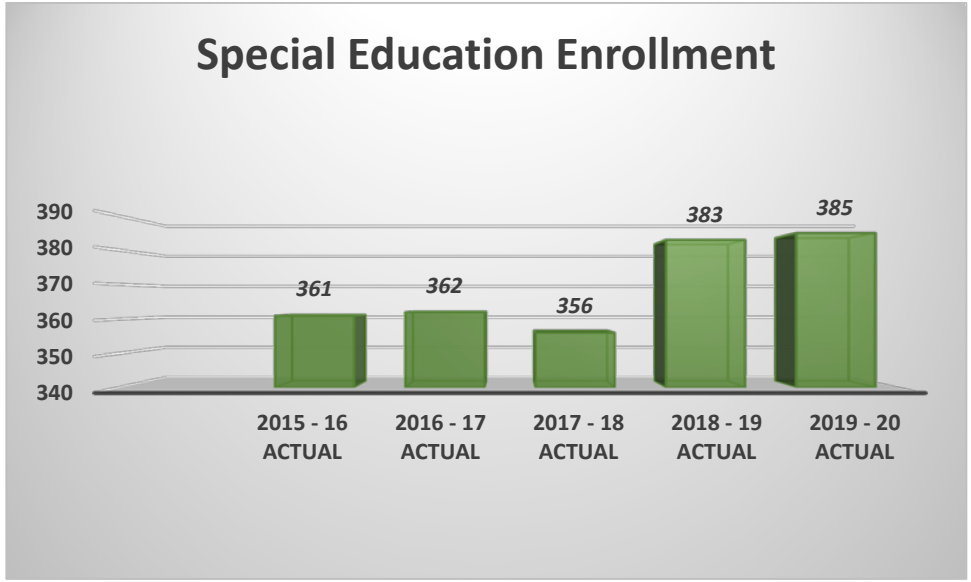
Subject	2019-2020	2020-2021
	Avg Class Size	Avg Class Size
English	20	20
Math	20	20
Social Studies	20	20
Science	19	19
World Languages	18	18
Physical Education	24	24

*Class size excludes special education classrooms

Enrollment

Special Education

School Year	Total CSE	Total CPSE	Self Contained Classrooms (8:1:2 & 12:1:2)
2015 - 2016	314	47	4
2016 - 2017	313	49	5
2017 - 2018	313	43	6
2018 - 2019	333	50	8
2019 - 2020	337	48	8



2020-2021 Budget Snapshot

Proposed Appropriations:	$ 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%

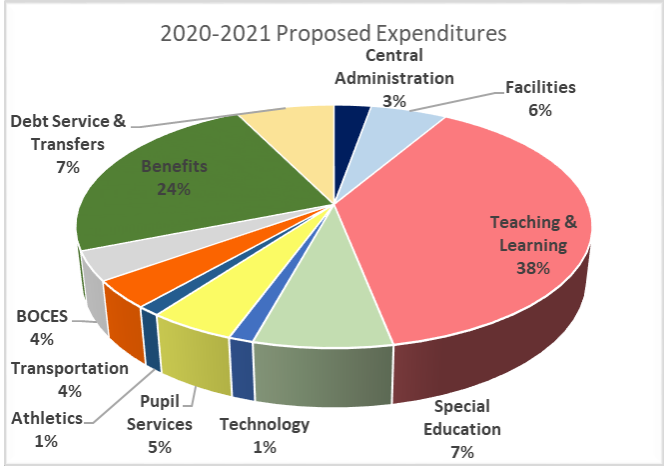
*Subject to change pending NY State Aid Quarterly Adjustments

Proposed Expenditures

Expense Category	2019-2020 Adopted	2020-2021 Proposed	Variance	
			$	%
Salaries	43,732,358	44,944,727	1,212,369	2.77%
Equipment	372,516	288,068	(84,448)	-22.67%
Contractual	4,604,891	5,096,361	491,470	10.67%
Materials & Supplies	1,803,646	1,398,589	(405,057)	-22.46%
Tuition	1,379,210	1,102,210	(277,000)	-20.08%
Textbooks	224,839	237,803	12,964	5.77%
BOCES Services	2,711,866	3,160,343	448,477	16.54%
Employee Benefits	17,982,972	19,362,257	1,379,285	7.67%
Debt Service	6,089,519	5,721,008	(368,511)	-6.05%
Interfund Transfers	95,000	95,000	-	0.00%
Transfer to Capital	-	150,000	150,000	100.00%
Total General Fund	**78,996,817**	**81,556,366**	**2,559,549**	**3.24%**

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	31,348,700	38.44%
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	19,362,257	23.74%
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%**

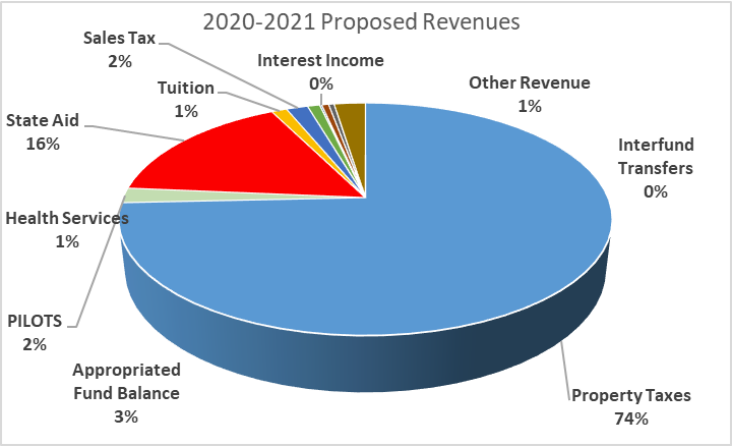


Proposed Revenues

Revenue Source	2019-2020 Adopted	2020-2021 Proposed	Variance	
			$	%
Property Taxes	58,779,433	60,583,346	1,803,913	3.07%
PILOTS	1,652,000	1,697,000	45,000	2.72%
State Aid	13,177,009	13,216,045	39,036	0.30%
Tuitions	972,875	982,975	10,100	1.04%
Sales Taxes	1,045,000	1,375,000	330,000	31.58%
Health Services	700,000	782,000	82,000	11.71%
Interest	150,000	125,000	(25,000)	-16.67%
Other	520,500	445,000	(75,500)	-14.51%
Interfund Transfers		350,000	350,000	100.00%
Appropriated Fund Balance	2,000,000	2,000,000	-	0.00%
Total General Fund	**78,996,817**	**81,556,366**	**2,559,549**	**3.24%**

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, Regeneron 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%**



State Aid Revenues

Description	2019-2020 Governor's Proposal	2020-2021 Governor's Proposal (January 2020)	2020-2021 Governor's Proposal (April 2020)	Variance	
				$	%
Foundation	6,560,119	7,969,615	6,633,348	(1,336,267)	-20.37%
BOCES	749,638	-	937,908	937,908	125.11%
Excess Cost	400,856	269,495	279,132	9,637	2.40%
Hardware	36,551	-	37,256	37,256	101.93%
Software, Library, Textbook	249,691	-	248,047	248,047	99.34%
Transportation	1,656,592	1,717,358	1,690,954	(26,404)	-1.59%
Building	2,975,045	3,031,467	2,974,052	(57,415)	-1.93%
Pandemic Adjustment			(503,168)	(503,168)	
Federal Cares Restoration			503,168	503,168	
	12,628,492	**12,987,935**	**12,800,697**	**(187,238)**	**-1.48%**

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

	2018 (2019/20 Budget)		2019(2020/21 Budget)	
	Greenburgh	Mt. Pleasant	Greenburgh	Mt. Pleasant
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	$1,662,181,600	$1,069,694,437	$1,681,825,953	$1,091,363,643
% 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:	2019/20 Budget	2020/21 Budget
	78,619,926	81,556,366
	19,840,493	20,973,020
Net Tax Levy	58,779,433	60,583,346

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.

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Budget-to-Budget % Increase:	3.24%
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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
- 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

"Run the numbers, then crunch them just to be sure."

New Budget Considerations

- Possible Quarterly Adjustments
- Budget Adoption Date Postponed
- Transportation & BOCES Aid Reductions
- 19-20 Reduction in County Sales Tax Due to COVID-19
- Summer Meal Service Possibility
- Future Needs for Back to School
  - Summer School Enrollment
  - Technology
  - Facilities
  - Student & Staff Safety
  - Purchasing Needs vs Availability
- Long Term Financial Planning Assumptions

Next Steps

- Determine needs for prolonged school closures
- Review State Aid Quarterly Assessment
- Proposed Budget Adoption: May 7, 2020
- Proposed Budget Hearing: May 19, 2020
- Budget Vote after June 1, 2020

Questions?