

PUBLIC SCHOOLS of the TARRYTOWNS

2022-2023 Budget UPDATE

April 7, 2022





Key Budget Drivers

- Collective Bargaining Agreement Terms
- Rising cost of employee & retiree health insurance premiums
- Increase in TRS Contributions
- Fluctuating State Aid Revenue
- Continued, but reduced, reliance on appropriated fund balance
- Retirements to include 7 Teachers
- Inclusion of permanent CRRSA-funded positions into General Fund



2022-2023 Budget Snapshot

(as of 4/1/22)

Proposed Appropriations: \$ 86,430,432

Budget-to-Budget \$ Increase: \$ 2,593,323

Budget-to-Budget % Increase: 3.09%

Proposed Tax levy: \$64,581,756

Tax Levy \$ Increase: \$2,828,500

Tax Levy % Increase: 4.58%

*Subject to revisions pending NY State Aid runs and budget development process



Budget Highlights

- Continuation of Teachers College Writing Project and expansion of TC libraries
- Expansion of after school and summer programming to address learning loss
- Ongoing professional development for staff in developing culturally responsive curriculum and welcoming and affirming classrooms
- Expansion of Dialectical Behavior Therapy (DBT) as a Tier I intervention in our MS and HS classrooms
- Full rollout of *Branching Minds* software to implement Tier I data collection in all classroom settings
- Enhanced supervisory support for English language and multi-language learners



Budget Highlights, cont'd

- Full time positions formerly paid for by CRRSA are supported in this budget.
- Includes projected reduction in Building Aid (~\$2.3M) and Transportation Aid (~\$400K).
- Includes important funding for 2 school buses, 1 school vans, and 1 SUV to replace very old portions of our fleet.
- Multi-year planning: paying off debt service early to save interest payments and not budget for the annual payment (EPC and Bus BAN).
- Reduction in the reliance of fund balance to support the budget.
- This proposed budget is tax cap compliant.



2022-2023 Additional Staffing Requests

| Requests for Additional Staffing | | |
|----------------------------------|-----|--------------------------------------|
| Location | FTE | Requested Position |
| John Paulding | 0.2 | Clerical (Summer) |
| | 0.4 | Intervention Teacher |
| Morse | 0.6 | Intervention Teacher |
| Washington Irving | 1 | STEAM Teacher |
| | 1 | AIS Math Teacher |
| | 4 | Teaching Assistants (2) |
| Middle School | 1 | Clerical (Attendance) |
| | 0.1 | Summer Guidance Program |
| | 1 | Family and Consumer Sciences Teacher |
| | 2 | School Monitors (1) |
| | 1 | Reading Interventionist |
| High School | 2 | Teaching Assistants (1- SPED) |
| | 3.2 | School Monitors (1) |
| PPS | 1 | Director of Special Education |
| | 1 | CPSE Chair |
| | 2 | In-House Occupational Therapists |
| | 1 | Board Certified Behavior Analyst |
| | 0.5 | Clerical |
| Curriculum | 1 | Director of Technology |
| | 1 | Staff Developer (Teaching position) |
| | 1 | Supervisor of ENL Services |
| Business Office | 1 | District Treasurer |
| TOTAL | 27 | |



Proposed Expenditures

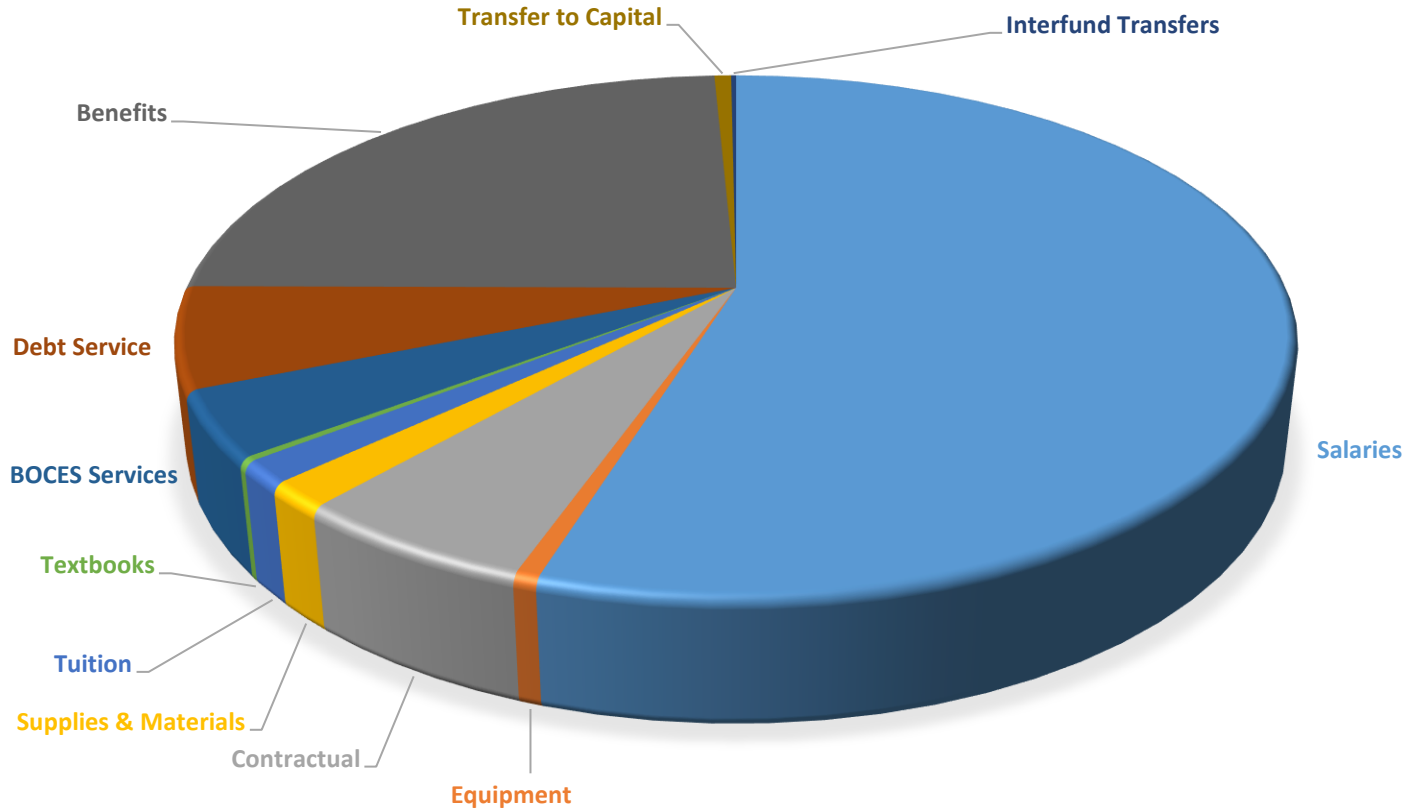
(as of 4/1/2022)

| Expense Category | 2021-2022 | 2022-2023 | Delta | |
|---------------------------|-------------------|-------------------|------------------|--------------|
| | Adopted | Proposed | \$ | % |
| Salaries | 46,412,164 | 47,399,445 | 987,281 | 2.13% |
| Equipment | 254,096 | 508,889 | 254,793 | 100.27% |
| Contractual | 4,994,917 | 5,215,445 | 220,528 | 4.42% |
| Supplies & Materials | 1,252,235 | 1,393,473 | 141,238 | 11.28% |
| Tuition | 1,032,250 | 1,204,320 | 172,070 | 16.67% |
| Textbooks | 214,588 | 221,674 | 7,086 | 3.30% |
| BOCES Services | 3,616,624 | 3,534,038 | -82,586 | -2.28% |
| Debt Service | 5,709,426 | 5,434,869 | -274,557 | -4.81% |
| Benefits | 20,000,809 | 20,868,279 | 867,470 | 4.34% |
| Transfer to Capital | 200,000 | 500,000 | 300,000 | 150.00% |
| Interfund Transfers | 150,000 | 150,000 | 0 | 0.00% |
| TOTAL GENERAL FUND | 83,837,109 | 86,430,432 | 2,593,323 | 3.09% |



Overview of Proposed Expenditures

(as of 4/1/2022)

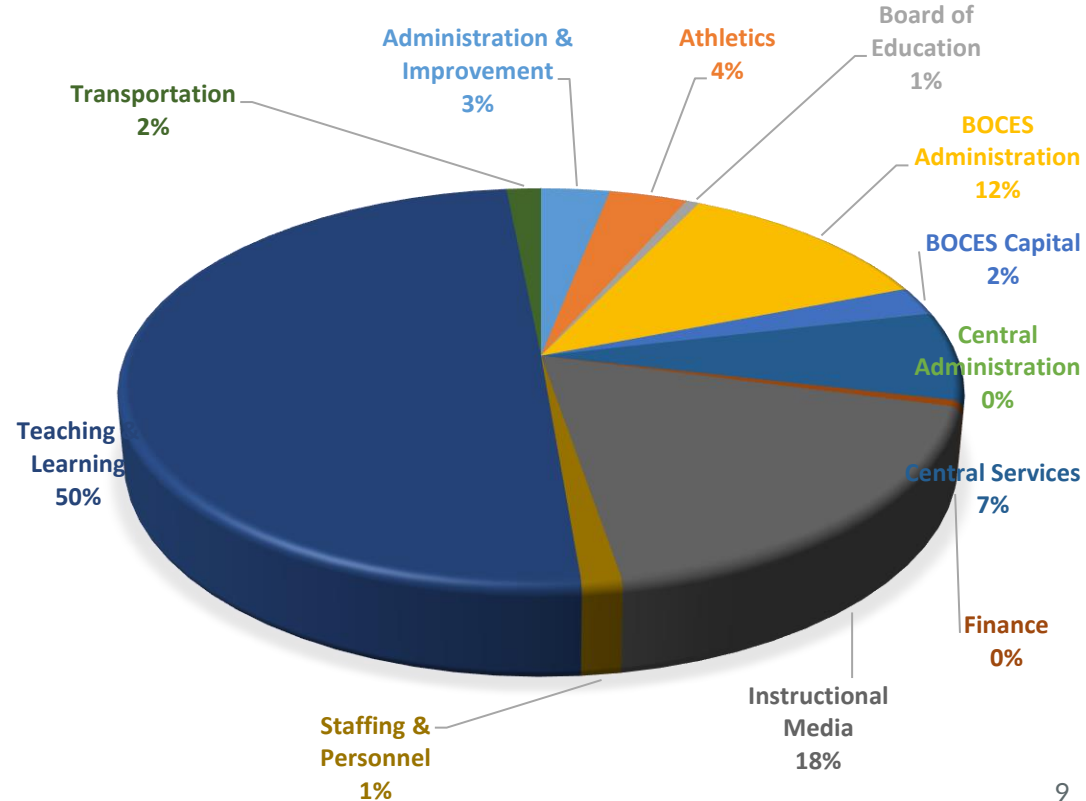




BOCES Overview

| Function | 2022-2023 Proposed |
|------------------------------|--------------------|
| Administration & Improvement | 110,000 |
| Athletics | 125,557 |
| Board of Education | 21,000 |
| BOCES Administration | 425,000 |
| BOCES Capital | 82,024 |
| Central Administration | 500 |
| Central Services | 259,700 |
| Finance | 17,500 |
| Instructional Media | 652,847 |
| Staffing & Personnel | 48,000 |
| Teaching & Learning | 1,781,910 |
| Transportation | 55,000 |
| TOTAL | 3,579,038 |

PROPOSED BOCES EXPENDITURES





Proposed Revenues

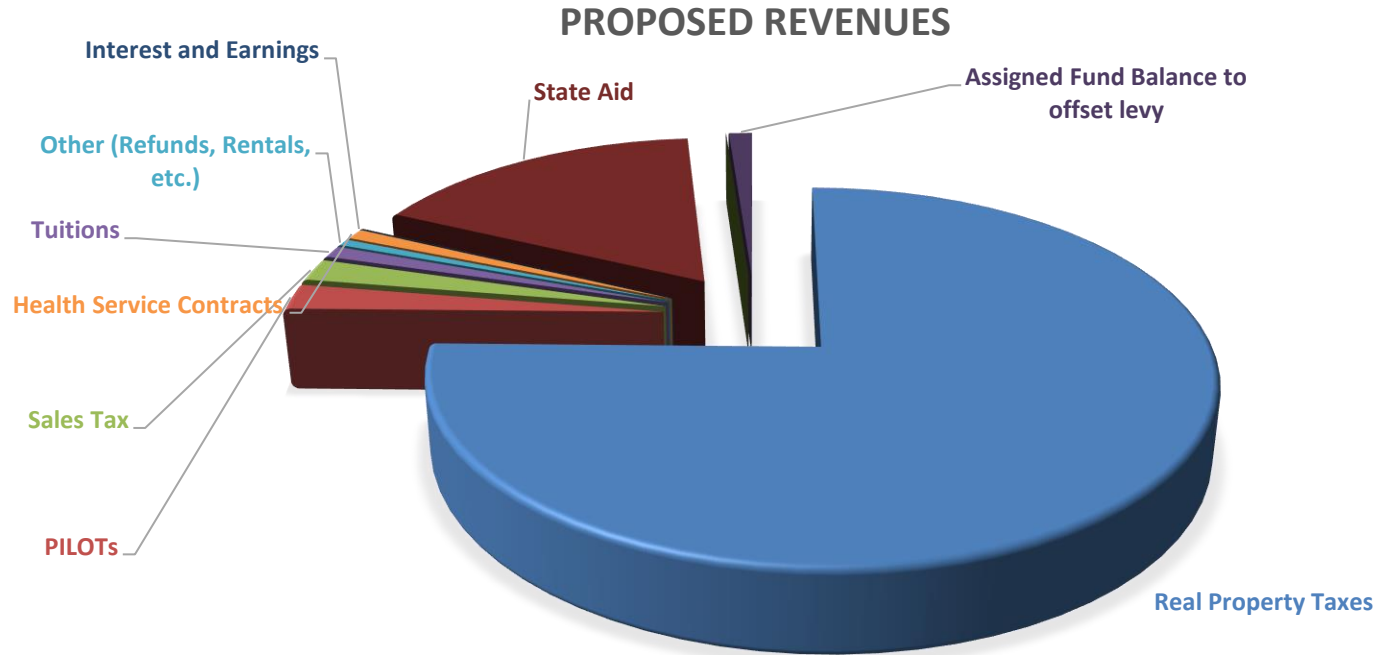
(as of 4/1/2022)

| Revenue Source | 2021-2022 | 2022-2023 | Delta | |
|--------------------------------------|-------------------|-------------------|------------------|--------------|
| | Adopted | Proposed | \$ | % |
| Real Property Taxes | 61,753,256 | 64,581,756 | 2,828,500 | 4.58% |
| PILOTs | 1,874,569 | 1,950,000 | 75,431 | 4.02% |
| Sales Tax | 1,500,000 | 1,700,000 | 200,000 | 13.33% |
| Tuitions | 973,000 | 908,000 | -65,000 | -6.68% |
| Other (Refunds, Rentals, etc.) | 370,000 | 510,000 | 140,000 | 37.84% |
| Health Service Contracts | 782,000 | 810,000 | 28,000 | 3.58% |
| Interest and Earnings | 125,000 | 25,000 | -100,000 | -80.00% |
| State Aid | 14,484,284 | 14,445,676 | -38,608 | -0.27% |
| Interfund Trans. for Debt Svs | 75,000 | 0 | -75,000 | -100.00% |
| Assigned Fund Balance to Offset Levy | 1,900,000 | 1,500,000 | -400,000 | -21.05% |
| General Fund Total | 83,837,109 | 86,430,432 | 2,593,323 | 3.09% |



Overview of Proposed Revenues


(as of 4/1/2021)



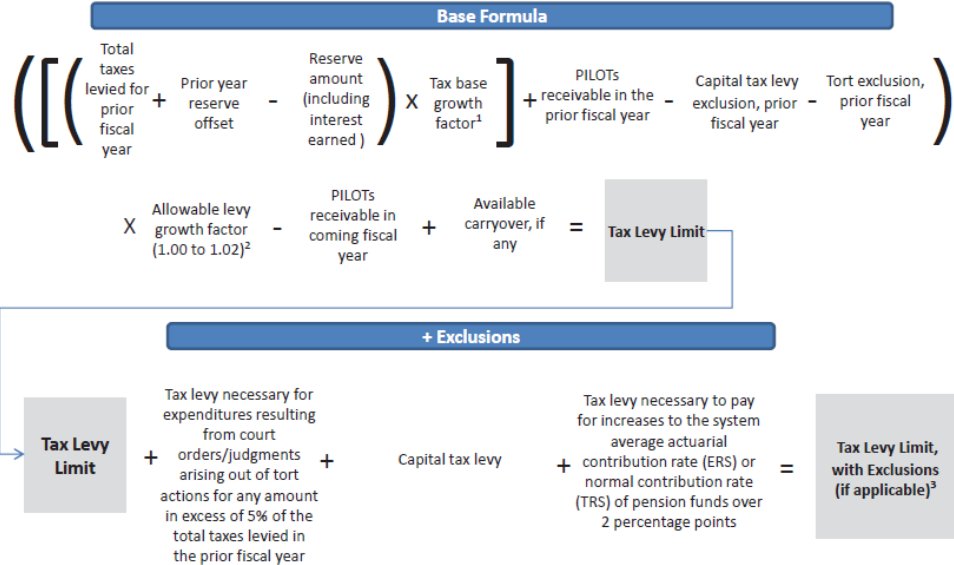


Tax Cap Formula

Office of the New York State Comptroller
 Thomas P. DiNapoli • State Comptroller



Property Tax Cap
 Formula for Determining Tax Levy Limit: School Districts



Note:

- Formula variables are not within district control.
- If the district proposes to exceed this formula, 60% voter approval would be required.



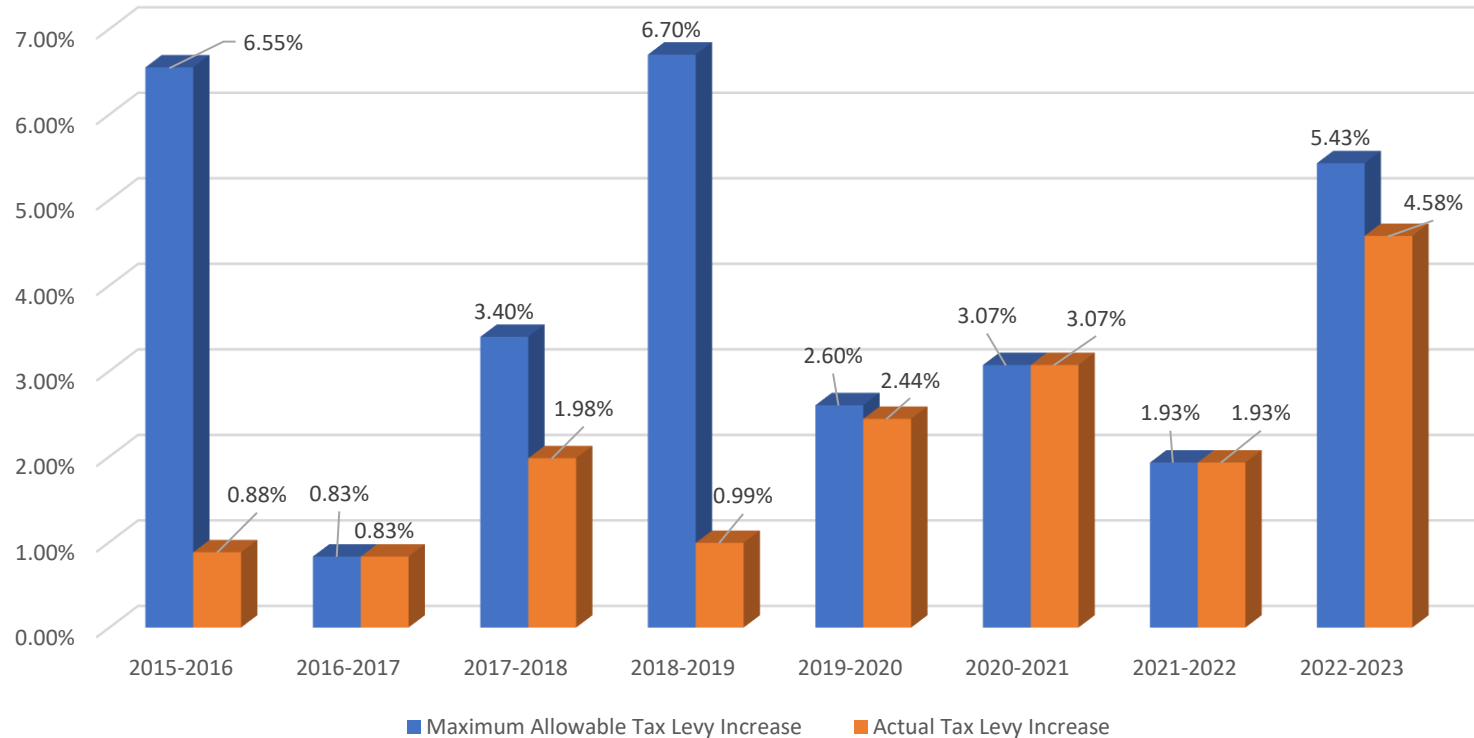
Tax Levy Limit Calculation

| <u>Tax Cap Calculation (as of 3/1/22)</u> | | | |
|---|--|---|------------|
| | Tax Levy 2021-2022 | | 61,753,256 |
| Multiply: | Tax Base Growth Factor | x | 1.0105 |
| | Adjusted Tax Levy Subtotal | = | 62,401,665 |
| Add: | PILOTS - 2021-2022 | + | 1,913,278 |
| | Adjusted Tax Levy Subtotal Plus PILOTS | = | 64,314,943 |
| | Previous Year Allowable Exclusions | - | 2,732,840 |
| | Adjusted 2021-2022 Current Year Tax Levy | = | 61,582,103 |
| Multiply: | Allowable Levy Growth Factor (CPI or 2%) | x | 1.02 |
| | Adjusted Tax Levy Subtotal | = | 62,813,745 |
| Subtract: | Projected PILOTS for 2022-2023 | - | 1,989,809 |
| | Tax Levy Limit: Before Exclusions | = | 60,823,936 |
| Add: | 2022-23 Allowable Exclusions | + | 4,279,701 |
| Equals: | 2022-23 Maximum Allowable Levy (5.43%) | = | 65,103,637 |



Tarrytown's Recent Tax Levy Limit History

Maximum Allowable & Actual Tax Levies





Estimated Tax Levy Impact

Estimated Affect of Tax Levy (as of 4/1/22)*

| Town | Taxable Assessed Value | Equalization Rate | True Value | % Levy | 2022-23 School Levy | 2022-23 Tax Rate per \$1,000 | 2021-22 Tax Rate per \$1,000 | \$ Amount Increase | % Tax Rate Increase |
|--------------|------------------------|-------------------|----------------------|---------------|------------------------|------------------------------|------------------------------|--------------------|---------------------|
| Greenburgh | \$ 1,814,000,000 | 100% | 1,814,000,000 | 59.6% | \$38,499,837.49 | 21.22 | 21.90 | -0.68 | -3.10% |
| Mt. Pleasant | 16,098,641 | 1.31% | 1,228,903,893 | 40.4% | \$26,081,918.51 | 1620.13 | 1598.01 | 22.13 | 1.38% |
| Total | 1,830,098,641 | | 3,042,903,893 | 100.0% | \$64,581,756.00 | | | | |

*Calculation based on projected EQ Rate and Taxable Assessed Value provided by each town assessor.



Proposed Propositions

1. Expenditure Budget

2. Capital Reserve

We must continue to upkeep our buildings and grounds for our students. We have very old buildings that require our attention. We will request of our taxpayers permission to save up to \$12M over a 10-year period. Important to note: there is NOT \$12M in this budget for capital project savings. This proposition only lets us use surplus monies to start saving for necessary capital upgrades.

3. Establishment of a Child Safety Zone (CSZ)

The results of our consultant study reveal that the area north of Devries Avenue and west of Route 9 is eligible to be declared a CSZ. The BOE has declared a Child Safety Zone, and it will now require voter approval to appropriate the approximate \$50,000 to implement such Child Safety Zone.

4. Board Member Elections



Potential Capital Projects

1. Morse Parking Lot Lighting
2. Partial HS Roof Renovation
3. WI Flooring (Asbestos abatement required)
4. JP Ceilings and LED lighting upgrades



Next Steps

- Await Legislative Budget Bill for final State Aid allocations
- Prepare documents for April 19, 2022 BOE Meeting (Budget Adoption)
- Budget Adoption: April 19, 2022



Remaining Budget Schedule

April 19, 2022

Regular Board Meeting/BOE Budget Adoption

May 5, 2022

Regular Board Meeting/Budget Hearing

May 10, 2022

Evening Voter Registration (4:00-8:00 PM)

May 17, 2022

Annual Meeting: Budget Vote and School Board
Election

Questions?

