

PUBLIC SCHOOLS of the TARRYTOWNS

2022-2023 Budget UPDATE

April 19, 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 4/15/22)

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 van, 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

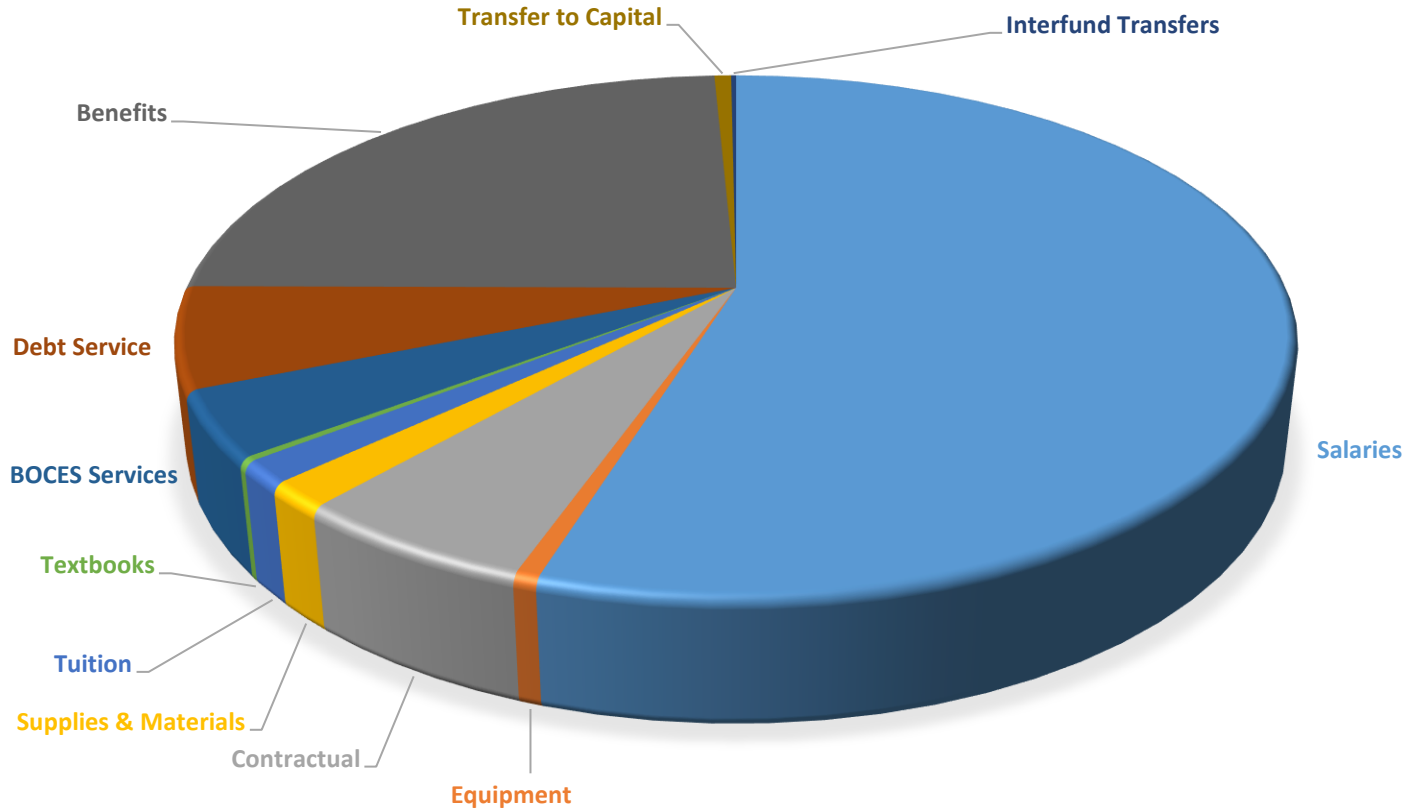
(as of 4/15/2022)

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 4/15/2022)

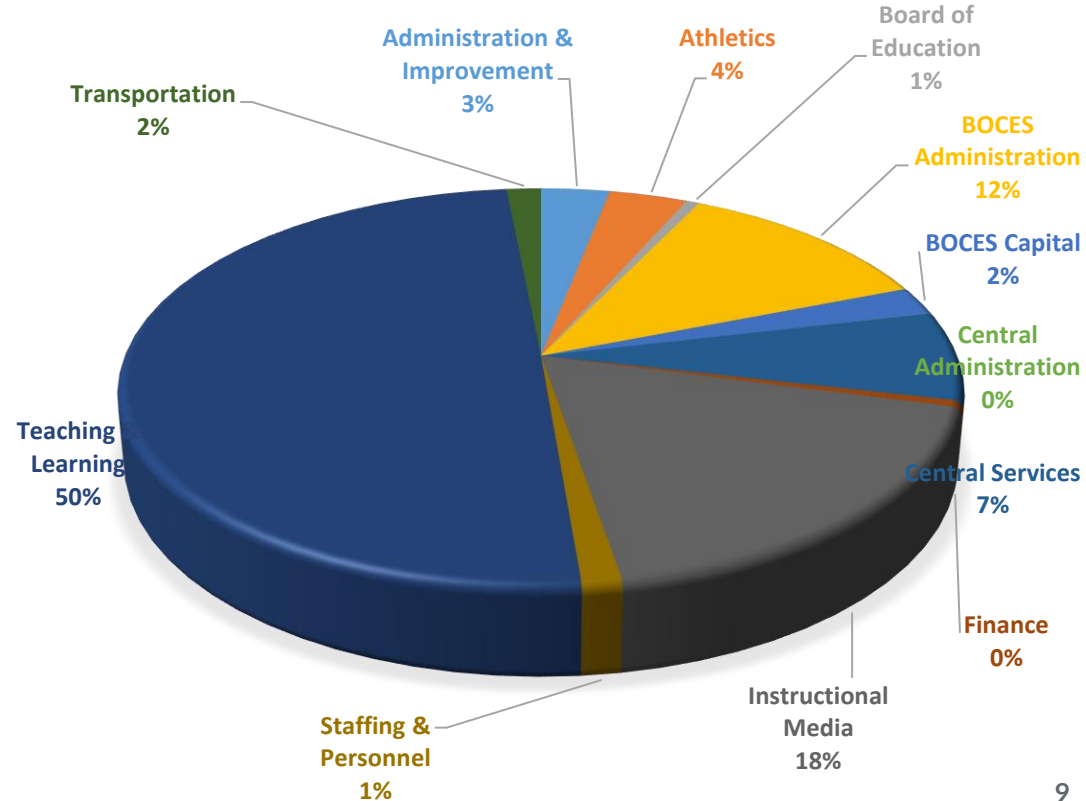




BOCES Overview

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

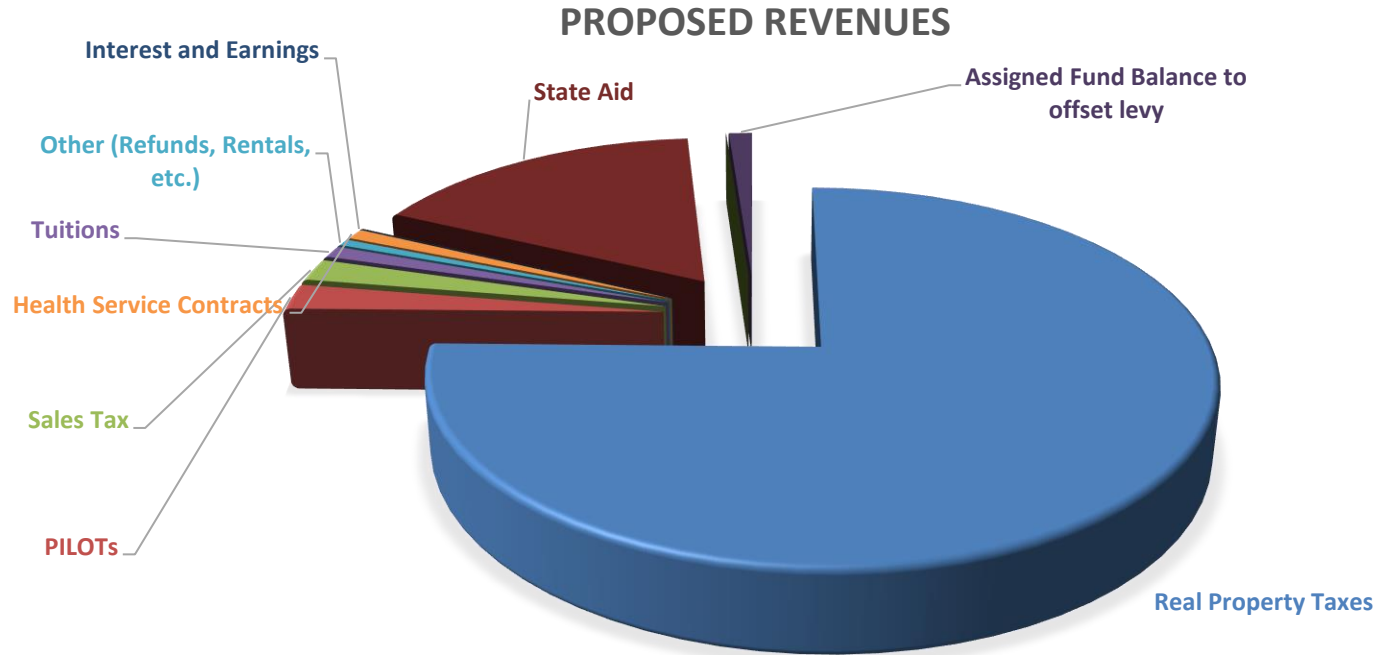
(as of 4/15/2022)

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 4/15/2021)



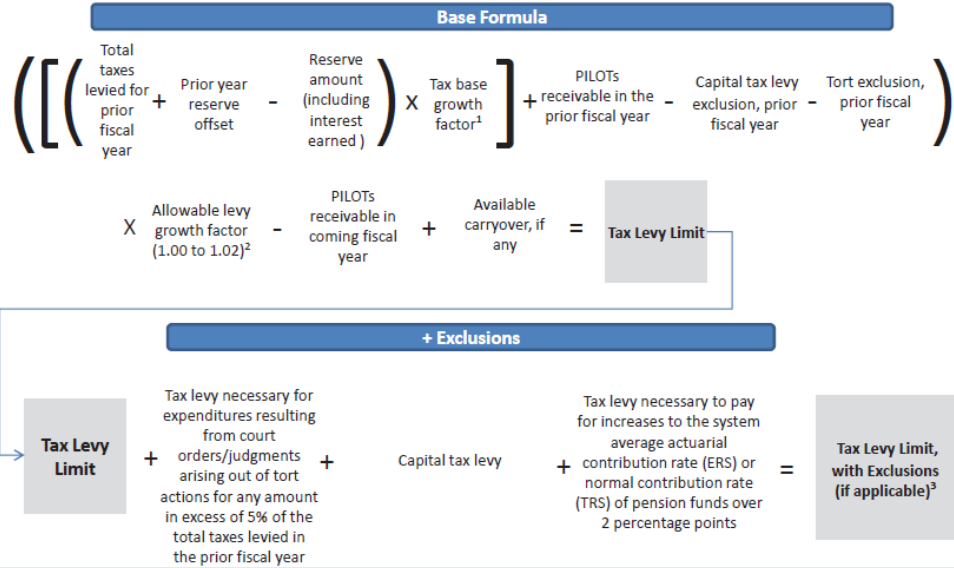


Tax Cap Formula

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.



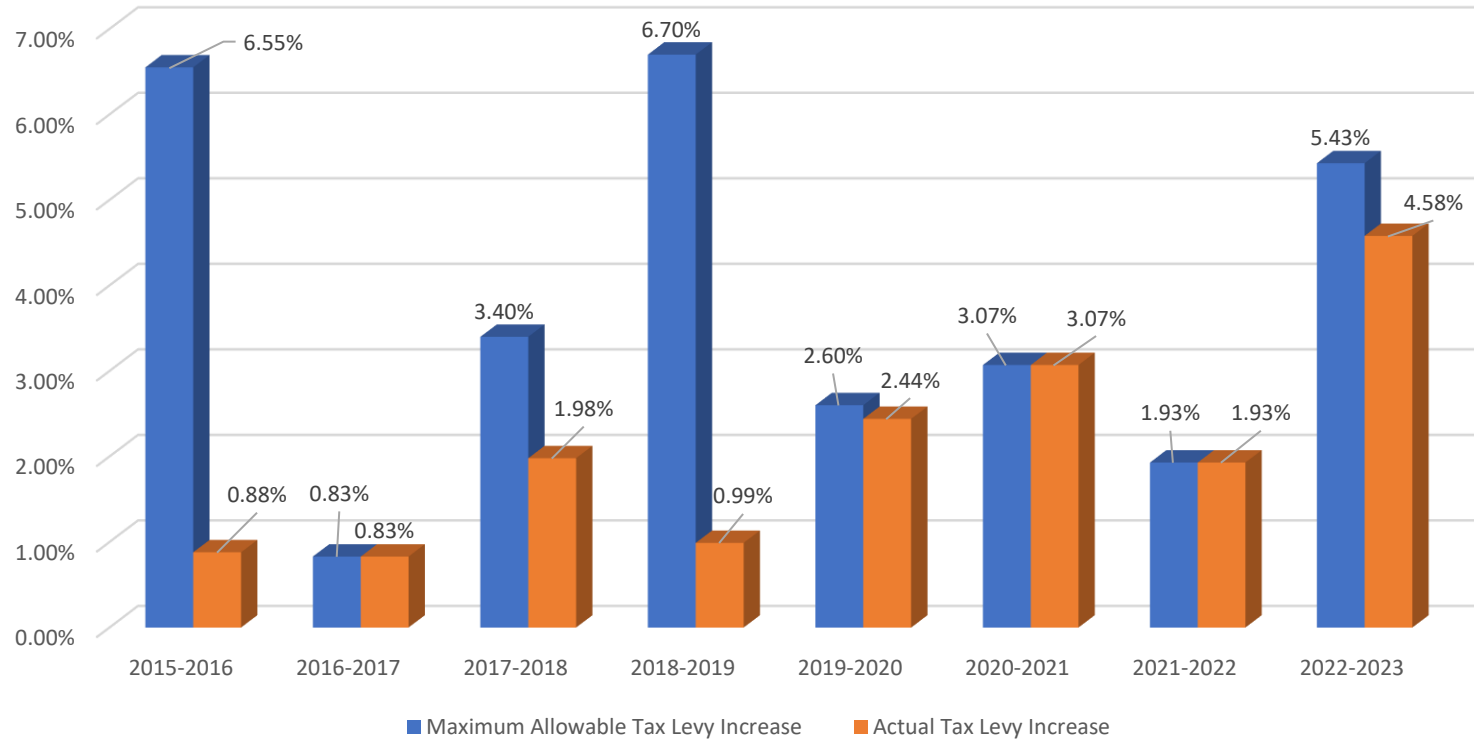
Tax Levy Limit Calculation

<u>Tax Cap Calculation (as of 4/15/22)</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 4/15/22)*

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



Capital Projects

1. Morse Parking Lot Lighting
2. JP Ceilings and LED lighting upgrades



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?

