



Ardsley Union Free School District

Challenging Minds, Building Character, Inspiring Excellence

2022-2023 Budget Workshop I

February 8, 2022

Agenda

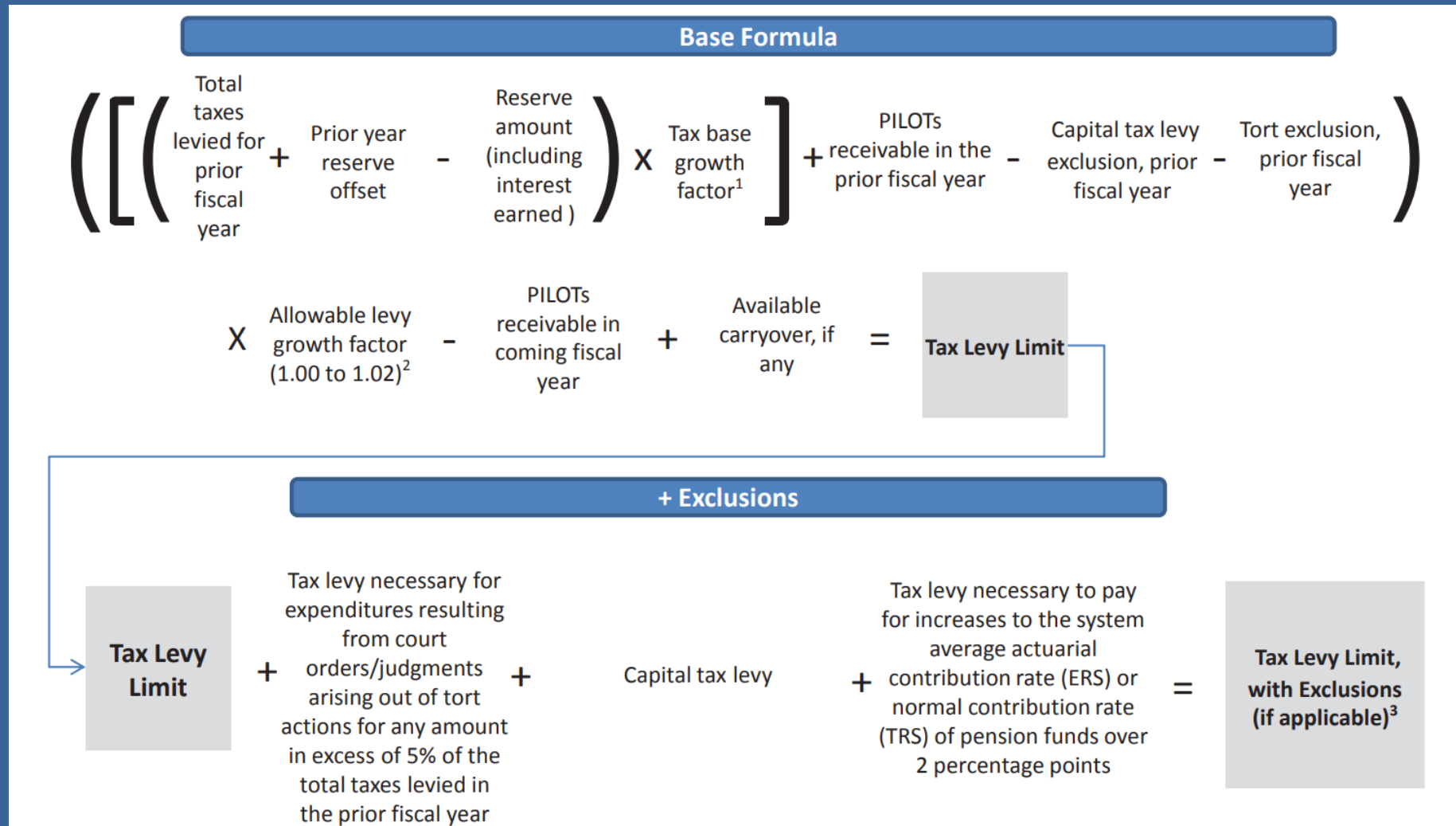
- 01 ● Property Tax Cap /Maximum Allowable Tax Levy
- 02 ● State Aid – Executive Budget
- 03 ● Federal Funds – CRRSA/ ARPA
- 04 ● Budget Timeline

01 Property Tax Cap /Maximum Allowable Tax Levy

Property Tax Cap - Chapter 97 of the Laws of 2011

- The law places restrictions on how school districts and municipalities can increase their tax levies
- Began with the 2012-13 school year
- **Made permanent in fiscal 2020 budget**
- The Property Tax Levy Cap limits the school district levy NOT assessed values or tax rates
- Voters approve school budgets, not the tax levy

Property Tax Cap Formula



Property Tax Cap – Three Tax Levy Numbers

1

Tax Levy Limit

- Highest allowable tax levy (before exclusions) that a district can propose as part of its annual budget and need the approval of only a simple majority of voters (50% + 1), supermajority needed (60%) to exceed the tax levy limit
- Reported to state comptroller by March 1st each year

2

Maximum Allowable Tax Levy

- Tax levy PLUS certain exclusions
- A District may add these exclusions to its tax levy without triggering the need for a 60% voter approval

3

Proposed Tax Levy

- The total amount of money to be raised locally by a school district after factoring in all other available revenues

Tax Levy Limit Calculation – Tax Base Growth Factor

2021-2022 Actual Tax levy		\$60,000,000
Tax base growth factor (from ORPTS)	X	1.01
	Total	\$60,600,000
2021-2022 Payments in Lieu of Taxes (PILOT)	+	3,792
	Total	\$60,603,792
2021-2022 Exclusions (Prior Year)	-	\$2,900,435
Adjusted 2021-2022 Tax Levy		57,703,357
Allowable Levy Growth Factor (lesser of 2% or CPI)	X	1.02
		\$58,857,424
2022-2023 Payments in Lieu of Taxes (PILOT)	-	\$3,843
Tax Levy Limit (before exclusions)	Total	\$58,853,581

Tax base growth factor

- Based on Dept. of Tax and Finance determination of “quantity change,” such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.
- This factor will not be less than 1.000, even if a district sees a decrease in its full property value.

Ardasley UFSD Tax Base Growth Factor

2022-2023	2021-2020	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016
1.0100	1.0189	1.0227	1.0301	1.0262	1.0117	1.0028	1.0091

Tax Levy Limit Calculation - PILOTS

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PILOTS

- Payments in Lieu of Taxes
- Add back prior year pilots receivable and subtract pilot payments in the coming year

Tax Levy Limit Calculation –21/22 Exclusions

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P/Y Exclusions (21/22)

- Capital Tax Levy Exclusion
 - Debt Service (*Net of State Aid*)
 - BOCES Capital Expenditures

Tax Levy Limit Calculation – Allowable Levy Growth Factor

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Inflation Factors and Allowable Levy Growth Factors by Fiscal Year								
Fiscal Year	Fiscal Years Beginning							
	2019		2020		2021		2022	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	2.25%	1.0200	2.07%	1.0200	1.56%	1.0156	2.30%	1.0200
Mar 1 - Feb 28	2.42%	1.0200	1.90%	1.0190	1.46%	1.0146	3.00%	1.0200
Apr 1 - Mar 31	2.42%	1.0200	1.85%	1.0185	1.43%	1.0143	3.33%	1.0200
Jun 1 - May 31	2.46%	1.0200	1.78%	1.0178	1.31%	1.0131	4.23%	1.0200
Jul 1 - Jun 30	2.44%	1.0200	1.81%	1.0181	1.23%	1.0123	4.70%	1.0200
Aug 1 - Jul 31	2.40%	1.0200	1.89%	1.0189	1.14%	1.0114	Coming February 2022	
Sep 1 - Aug 31	N/A	N/A	1.96%	1.0196	1.09%	1.0109		
Oct 1 - Sep 30	2.30%	1.0200	1.93%	1.0193	1.18%	1.0118		

Lesser of 2% or Inflation Factor 4.70% (CPI); minimum 0%

Tax Levy Limit

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Tax Levy Limit With Exclusions

Tax Levy Limit (before exclusions)

Total

\$58,853,581

2022-2023 Exclusions

+

\$4,144,371

Maximum Allowable Tax Levy

\$62,997,952

Capital Expenditures/Debt Service (Net of estimated state aid)

Total Capital Expenditures from Budget	1,000,000
Total Capital Expenditures from Reserve	1,000,000
Total Projected Debt Service*	5,080,168
Total Capital Expenditures	7,080,168
Total Estimated State Aid/Capital Reserve Use**	2,935,797
Total 2022-2023 Capital Exclusion	4,144,371

*Includes NYSERDA rebate from Energy Performance Contract (Solar Project)

**Estimated based on executive budget state aid information

Totals may not foot because of rounding

ERS/TRS Employer Contribution Increases
Pension exclusion only applies if there is an
increase of 2 percentage points or more

Retirement System	2021/22	2022/23	Change
TRS*	9.80%	10.29%	0.49%
ERS (average rate)	16.20%	11.60%	-4.60%

*Recommended estimated contribution rate for 22/23

No pension exclusion for 2022-2023

Tax Levy Limit With Exclusions

Maximum Allowable Tax Levy

\$62,997,952

* Estimated Maximum Allowable Tax Levy Increase	\$2,997,952
Estimated Percentage Increase	5.00%

**Estimated based on executive budget state aid information and Lease/Purchase of four (4) replacement buses.*

02 State Aid – Executive Budget

State Aid – Executive Budget

	(A)	(B)	(C)	(D)	(E)	(F)
	21-22 Aid included in Budget (using BOCES est)	Gen Aid Report as of 1/19/22(Projected Actual)	22-23-Executive Budget (Governor's)	Increase / (Decrease) from Projected Actual (D)-(C)	2023-24 Projected Foundation Aid (Fully Phased in/Subject to State Budget)	Increase Foundation aid 22/23 to 23/24 (Fully Phased In Formula - Subject to State Budget)
Foundation Aid	4,645,013	4,644,706	6,465,211	1,820,505	8,285,716	1,820,505
BOCES	485,783	620,580	551,880	(68,700)		
High Cost Excess Cost	133,707	191,826	218,788	26,962		
Private excess cost	183,020	201,089	183,212	(17,877)		
Hardware & Technology	21,277	21,287	24,813	3,526		
Software, Library, Textbook	185,570	185,591	187,801	2,210		
Transportation incl Summer	672,982	502,394	721,370	218,976		
Building Aid	1,036,745	1,036,745	1,129,035	92,290		
High Tax Aid	193,387	193,387	193,387	-		
State Subtotal	7,557,484	7,597,605	9,675,497	2,077,892		

✓ By 23/24
Foundation Aid is
expected to be fully
phased in. *Subject
to State budget

State Aid – Executive Budget cont'd.

- Universal Pre-K Allocation
 - On-site space is challenging, request for proposals to partner with another child care facility
- Special Education Maintenance Costs
 - Additional 18.424% that was shifted to Districts from the State in the 2020 enacted budget.
 - Total maintenance costs increased from 38.424% to 56.848%
 - Proposal is permanent cost shift to Districts (21/22 est. \$147,000)
- School Bus Proposal
 - By 2027 newly purchased buses be zero-emission
 - By 2035 all school buses be zero-emission
- Retiree Earnings Cap Waiver – Till June 2024
 - To address shortages – teachers, bus drivers etc.
- Homeowner Tax Rebate Credit
 - Proposal is a credit against personal income taxes
 - Primary residence w/STAR and apply household income limits

03 Federal Funds – CRRSA/ARPA

Federal Funds – Coronavirus Response and Relief Supplemental Appropriations (CRRSA)

- Total Allocation: \$2,224,436
- Expended by September 30, 2023

Category	Amount
Mental Health/Social Emotional Supports	211,228
Academic Supports	746,423
Furniture/Supplies	360,286
Technology (Hardware/Software)	906,499
Total	2,224,436

Federal Funds – Coronavirus Response and Relief Supplemental Appropriations (CRRSA)

Mental Health/Social Emotional Supports

- Increase time w/students:
 - Guidance Counselors
 - Psychologists
 - Social Worker

Academic Supports

- Summer Credit Recovery
- Increasing staff supports
 - Replacing lost Title I funds
 - Literacy/Math
 - After school
- Professional Development

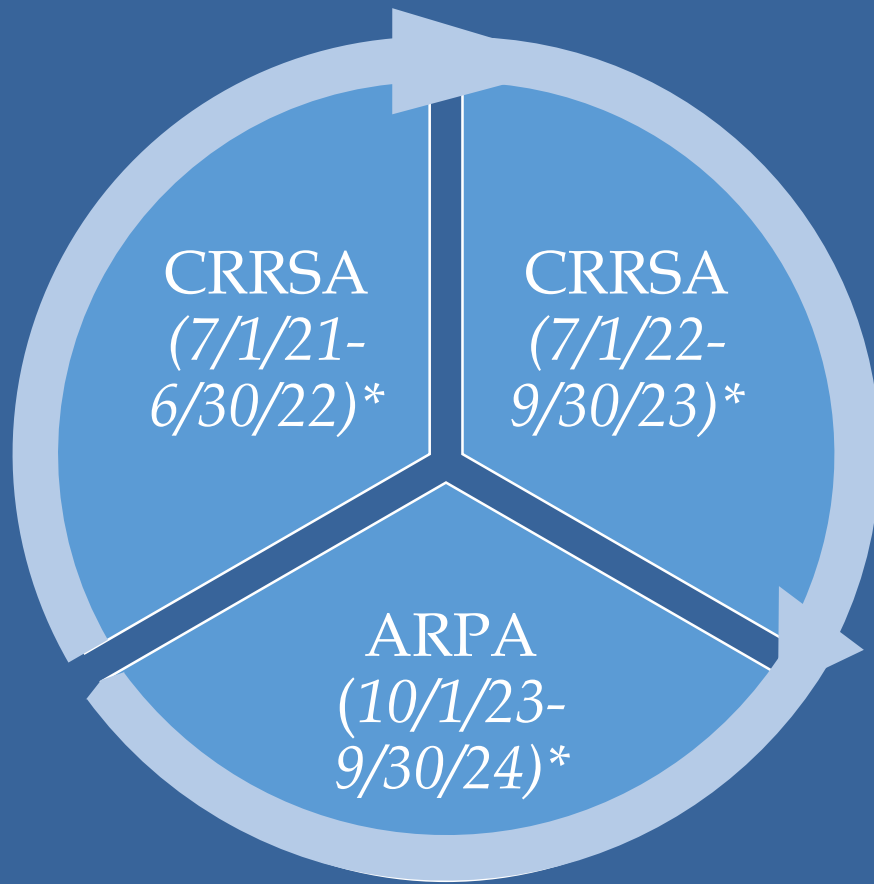
Furniture/Supplies

- Outdoor seating CRS
- K-8 Literacy Supplies/Classroom libraries
- K-8 Math Supplies/Manipulatives
- K-4 PE Kinesthetic Learning Materials

Technology (Hardware/Software)

- Devices
 - Chromebooks
 - iPads
 - Smartboards
- Servers
- Software

Federal Funds – Coronavirus Response and Relief Supplemental Appropriations (CRRSA)



**Estimated timing of spending*

- Measured approach, pivot as needed to adjust or change supports
- ARPA extends/adds supports an additional year
- Enables us to utilize through the budget \$1 million and an additional \$1 million from capital reserve (total \$2 million) for project to upgrade ventilation, A/C and possibly UV filtration for select spaces in all three schools.
- Provides extended lead times on technology purchases as a result of supply chain challenges

Federal Funds – ARPA

- Total Allocation: \$450,153
- Expended by September 30, 2024

Category	Amount
Mental Health/Social Emotional Supports	192,672
Academic Supports	181,575
Furniture/Supplies	75,906
Technology (Hardware/Software)	0
Total	450,153

Federal Funds – ARPA

- Extension/Enhancement of CRRSA Supports/Supplies for another year
- Pivot / Modify / Add based on CRRSA progress

Mental Health/Social Emotional Supports

- Increase time w/students :
 - Guidance Counselors
 - Psychologists
 - Social Worker

Academic Supports

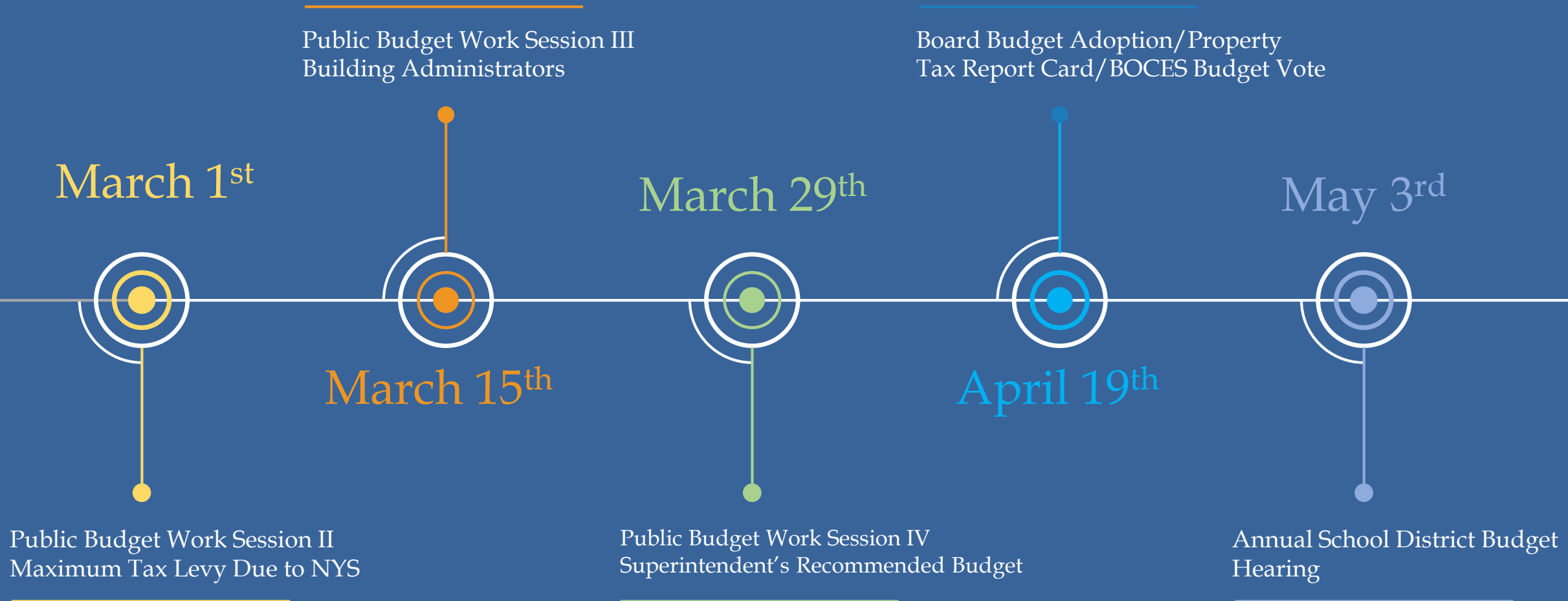
- Summer Credit Recovery
- Increasing staff supports
 - Literacy/Math
 - After school
- Professional Development

Furniture/Supplies

- K-8 Literacy Supplies/Classroom libraries
- K-8 Math Supplies/Manipulatives

04 Budget Timeline

Budget Development Process – Future Meetings





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Budget Vote and Board of Education Elections

Tuesday, May 17, 2022

Polls open at Ardsley High School

6:00am - 10:00am

2:00pm - 9:00pm



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Questions:

For additional information regarding the 2022-2023 Budget, please
visit the District website at:

www.ardsleyschools.org

Or Email:

budget@ardsleyschools.org