



Ardsley Union Free School District
Challenging Minds. Building Character. Inspiring Excellence.

Budget Workshop

Tuesday, March 16, 2021

BUDGET



Review of Budget Development Process



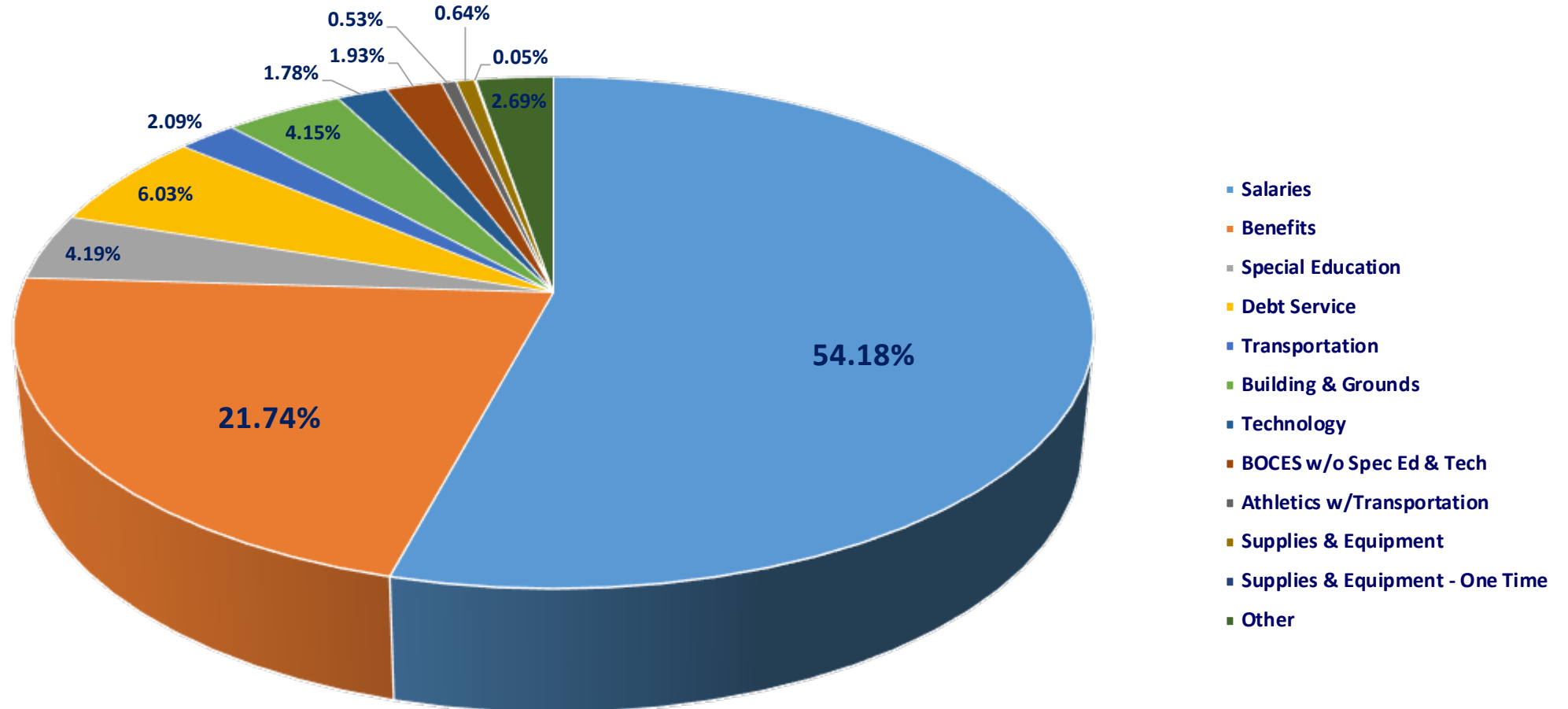
Anticipated Expenditures

As of March 16, 2021

***Includes NO additional staffing requests**

	Adopted 2020-21	Proposed 2021-22	Dollar Difference	Percent Change
Salaries	40,022,407	40,222,881	200,474	0.50%
Benefits	15,504,357	16,141,642	637,285	4.11%
Special Education	3,184,015	3,106,815	-77,200	-2.42%
Debt Service	4,473,141	4,472,808	-333	-0.01%
Transportation	1,691,901	1,549,578	-142,323	-8.41%
Building & Grounds	2,900,514	3,077,200	176,686	6.09%
Building & Grounds - One Time	12,500	0	-12,500	-100.00%
Technology	1,017,868	1,318,400	300,532	29.53%
BOCES w/o Spec Ed & Tech	1,322,487	1,435,865	113,378	8.57%
Athletics w/Transportation	396,100	390,050	-6,050	-1.53%
Supplies & Equipment	498,564	480,510	-18,054	-3.62%
Supplies & Equipment - One Time	70,000	38,000	-32,000	-45.71%
Other	1,876,380	1,998,912	122,532	6.53%
Total Expenditures	72,970,234	74,232,661	1,262,427	1.73%

2021-2022 Anticipated Expenditures



Budget Drivers

Salaries

- Increase based on contractual agreements & individual contracts.
- Includes revised projection to retain 41 sections at Concord Road Elementary.

Benefits

- Reflect increase in employer contribution rates for both TRS (teacher retirement) and ERS (NYS employee retirement);
- Benefits include an average health insurance rate increase of 3.91%, single, 2p and family coverages increased 4.85%.
- Retiree health insurance costs projected increase is over \$200,000 in 2021-2022.

Special Education

- Projected increase in contractual service needs;
- Out of District placement assumptions based on current student population and potential placements.

Debt Service

- Includes EPC (Energy Performance Contract) bond anticipation note interest and lease estimate of four new buses.

Budget Drivers

Transportation

- Bus purchases reduce projected contractual out of district transportation costs however, costs are dependent on placements and ability to share with other districts.

Building & Grounds

- Projected CPI and prevailing wage increases in contractual services for regular cleaning and security.
- Includes additional application of anti-microbial coatings for high touch surfaces.
- Reflects small electric utility savings in partial year after EPC.
- Includes small budget to maintain COVID PPE supplies.

Technology

- Increases for device replacement cycle and obsolescence;
- Increases in software costs.

BOCES w/o Spec Ed & Tech

- Increase in BOCES administrative and capital charges (14.34%).
- Use of more library cosers through BOCES.

Athletics w/Transportation

- Does not include any funds for post-season.

Budget Drivers

Supplies & Equipment

- One time costs to furnish an additional 4th grade classroom.

Other

- Legal fees, auditing and insurance;
- Textbooks;
- Staff development;
- Extended school year;
- Other.

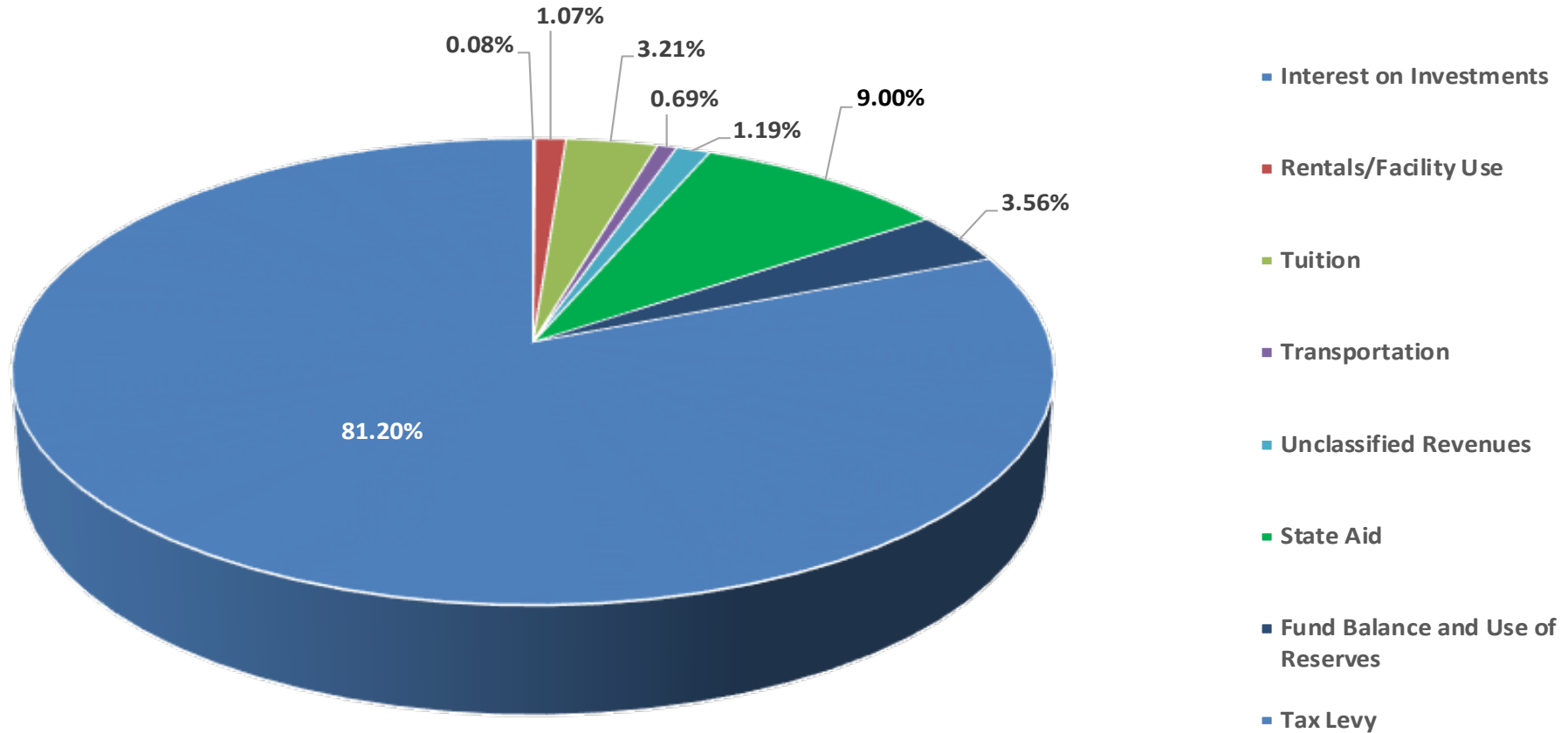
Anticipated Revenues

As of March 16, 2021

***Includes NO additional staffing requests**

	Adopted 2020-21	Proposed 2021-22	Dollar Difference	Percent Difference
Health Services	20,000	0	-20,000	-100.00%
Interest on Investments	60,000	60,000	0	0.00%
Rentals/Facility Use	795,000	795,000	0	0.00%
Tuition	2,500,000	2,380,000	-120,000	-4.80%
Transportation	407,813	511,413	103,600	25.40%
Unclassified Revenues	710,163	885,261	175,098	24.66%
State Aid	4,191,007	5,161,945	970,938	23.17%
Building Aid	1,121,324	1,036,745	-84,579	-7.54%
BOCES Aid	558,150	485,783	-72,367	-12.97%
Total Non-Tax Revenue	10,363,457	11,316,147	952,690	9.19%
Fund Balance	2,736,777	1,980,000	-756,777	-27.65%
Use of Reserves	1,520,000	659,891	-860,109	-56.59%
Tax Levy	58,350,000	60,276,623	1,926,623	3.30%
Total Revenue	72,970,234	74,232,661	1,262,427	1.73%

2021-2022 Anticipated Revenues



Revenue Drivers

Interest on Investments

Decreasing interest rates and projected use of reserves depletes cash flow.

Tuition

Reduction of students attending from other districts.

Transportation

Management of transportation for other districts.

State Aid/Building Aid

Based on executive budget. Includes federal stimulus which is offset by the local district funding adjustment. Due to uncertainty in 20/21, state aid budget was reduced from legislative budget by 20%.

BOCES Aid

Estimate from Southern Westchester BOCES based on 20/21 projected expenditures (decreasing).

Health Services /Rentals/Unclassified

Private school in district closed, no health services. Unclassified includes BOCES refunds, sales tax and miscellaneous revenues.

Revenue Drivers

	Adopted 2020-21	Proposed 2021-22	Dollar Difference	Percent Difference
Fund Balance	2,736,777	1,980,000	-756,777	-27.65%
Use of Reserves	1,520,000	659,891	-860,109	-56.59%
Tax Levy	58,350,000	60,276,623	1,926,623	3.30%
Total Revenue	72,970,234	74,232,661	1,262,427	1.73%

- If there are no additional staffing requests, we would need to use \$659,891 of reserves to balance the budget and stay within the Tax Levy Cap;
- The tax levy would be at the maximum allowable tax levy of \$60,276,623.

Maximum Allowable Tax Levy	Estimated Maximum Allowable Tax Levy Increase	Estimated Percentage Increase
\$60,276,623	\$1,926,623	3.30%



Ardasley Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

2021-2022 Budget: At A Glance

(As of 3/16/21 **PRIOR TO STAFFING REQUESTS**)

3.30%*

Tax Levy Increase

1.73%

Budget-to-Budget Increase

\$74,232,661

Total Proposed Budget

**Requires additional estimated use of reserves of \$659,891 and fund balance of \$1,980,000 to remain at the Tax Levy Cap.*



Ardsey Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

Additional Staffing / Program Requests

Concord Road Elementary

Grade	2020-2021 as of 2/26/21		Projected 2021-2022		
	Enrollment	Sections	2021-2022	Sections	Average Class Size
Kindergarten	143	8	TBD	8	18
1 st Grade	185	9	143	7	20
2 nd Grade	171	8	185	9	21
3 rd Grade	203	9	171	8	21
4 th Grade	166	7	203	9	23
Special Education	13		13		
Total	881	41	TBD	41	

- ✓ Kindergarten projection remaining at 8 sections. We continue to monitor registration packets. As of March 10, 2021, 142 registration packets have sent out and 8 have been returned.
- ✓ 1st grade is projected to go down two sections.
- ✓ 2nd grade will go up one section, this is a revised projection to better align class size with the policy.
- ✓ 3rd grade will go down one section.
- ✓ The shift in sections will move furniture/classroom materials as available however the increase of two sections in 4th grade will require additional furniture and materials that cannot be fulfilled from the one section decrease in 3rd grade.

Staffing Requests – Concord Road

FTE	Position/Items	Program	Estimated Cost
0.2	Teacher*	Physical Education	\$24,000
4.0	Teaching Assistants	Add'l Supports 1st and 2nd Grades	\$177,000
		Total Concord Road	\$201,000

*Increase to current position. Implementation of new physical education plan to meet updated standards for daily and weekly requirements for primary grades.

Proposal to add Teaching Assistants to the 1st and 2nd Grades to provide additional supports for 2021-2022 school year.

Staffing Requests – Ardsley Middle School

FTE	Position/Items	Program	Estimated Cost
0.6	Teacher	Reading Interventionist	\$67,000
		Total Middle School	\$67,000

.6 FTE reading interventionist is needed to support reading needs of both general and special education students.

Staffing Requests – Ardsley High School

FTE	Position/Items	Program	Estimated Cost
0.5	Teacher	Science	\$56,000
		Total High School	\$56,000

.5 science fte increase needed to support projected earth science and physics classes.

Staffing Requests – Curriculum

FTE	Position/Items	Program	Estimated Cost
N/A	Stipend	Equity Leader	\$13,000
N/A	I-Tutor	Summer Credit Recovery	\$15,000
		Total District-wide	\$28,000

Stipend for an Equity Leader to support Ardsley's Equity Vision.
Utilize I-Tutor program to facilitate summer credit recovery.

Staffing Requests – Athletics

FTE	Position/Items	Program	Estimated Cost
N/A	Stipends	Modified Sports	\$76,000
N/A	Stipends	Varsity Assistants (Boys/Girls Soccer)	\$9,900
N/A	Stipends	Varsity Assistants (Baseball/Softball)	\$9,900
		Total Athletics	\$95,800

Reinstate modified sports program for all teams except the reduction of one team each for volleyball and boys basketball.

Varsity Assistants needed for additional safety, assistance with off-season training and workouts and provide individualized supports.

Additional Staff/Program – Summary

School/Department	Estimated Cost
Concord Road Elementary	\$201,000
Ardsley Middle School	\$67,000
Ardsley High School	\$56,000
District/Curriculum	\$28,000
TOTAL	\$352,000

District/Program	Estimated Cost
Athletics - Modified Sports	\$76,000
Athletics - Varsity Assistant Coaches	\$19,800
TOTAL	\$95,800

Total School / District / Other	\$447,800
--	------------------

Anticipated Expenditures

As of March 16, 2021

*** INCLUDES ALL STAFFING/DISTRICT REQUESTS**

	Adopted 2020-21	Proposed 2021-22	Dollar Difference	Percent Change	Impact of Staffing/Program Requests
Salaries	40,022,407	40,541,881	519,474	1.30%	+ \$319,000
Benefits	15,504,357	16,270,442	766,085	4.94%	+ \$128,800
Special Education	3,184,015	3,106,815	-77,200	-2.42%	
Debt Service	4,473,141	4,472,808	-333	-0.01%	
Transportation	1,691,901	1,549,578	-142,323	-8.41%	
Building & Grounds	2,900,514	3,077,200	176,686	6.09%	
Building & Grounds - One Time	12,500	0	-12,500	-100.00%	
Technology	1,017,868	1,318,400	300,532	29.53%	
BOCES w/o Spec Ed & Tech	1,322,487	1,435,865	113,378	8.57%	
Athletics w/Transportation	396,100	390,050	-6,050	-1.53%	
Supplies & Equipment	498,564	480,510	-18,054	-3.62%	
Supplies & Equipment - One Time	70,000	38,000	-32,000	-45.71%	
Other	1,876,380	1,998,912	122,532	6.53%	
Total Expenditures	72,970,234	74,680,461	1,710,227	2.34%	+ \$447,800

All additional staffing/other requests increase the budget \$447,800 or an additional .61%.

Anticipated Revenues

As of March 16, 2021

*** INCLUDES ALL STAFFING/DISTRICT REQUESTS**

	Adopted 2020-21	Proposed 2021-22	Dollar Difference	Percent Difference
Health Services	20,000	0	-20,000	-100.00%
Interest on Investments	60,000	60,000	0	0.00%
Rentals/Facility Use	795,000	795,000	0	0.00%
Tuition	2,500,000	2,380,000	-120,000	-4.80%
Transportation	407,813	511,413	103,600	25.40%
Unclassified Revenues	710,163	885,261	175,098	24.66%
State Aid	4,191,007	5,161,945	970,938	23.17%
Building Aid	1,121,324	1,036,745	-84,579	-7.54%
BOCES Aid	558,150	485,783	-72,367	-12.97%
Total Non-Tax Revenue	10,363,457	11,316,147	952,690	9.19%
Fund Balance	2,736,777	1,980,000	-756,777	-27.65%
Use of Reserves	1,520,000	659,891	-860,109	-56.59%
Tax Levy	58,350,000	60,276,623	1,926,623	3.30%
Total Revenue	72,970,234	74,232,661	1,262,427	1.73%
Total Budget After Staffing		74,680,461		
Short	0	-447,800		0.61%

To remain at the Maximum Allowable Tax Levy (3.30%) and fund all requests an additional \$447,800 needed.



Ardasley Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

2021-2022 Budget: At A Glance

(As of 3/16/21 **INCLUDES ALL STAFFING REQUESTS**)

3.30%*

Tax Levy Increase

2.34%

Budget-to-Budget Increase

\$74,680,461

Total Proposed Budget

**Requires additional reserves of \$1,107,691 and fund balance of \$1,980,000 to remain within the Tax Levy Cap.*

2021-2022 Budget Development: Next Steps

Budget Considerations

- Finalize additional staffing/other requests and program needs;
- Board of Education determines final tax levy (maximum allowable tax levy of 3.30%);
- Decide on use of reserves.

April 6th – Public Budget Work Session
Superintendent's Recommended Budget



April 20th – Board Budget Adoption



May 4th – Annual School District Budget Hearing



Ardasley Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

Estimated Tax Rate Comparison

	Budget	Budget to Budget	Tax Levy	Tax Levy Increase	Assessed Value as of March 8, 2021	Projected Tax Rate* Per \$1,000	Change From 2020/2021 Tax Rate (22.21)
Without Staffing	74,232,661	1.73%	60,276,623	3.30%	2,641,764,955	22.82	2.74%
With all Staffing Requests	74,680,461	2.34%	60,276,623	3.30%	2,641,764,955	22.82	2.74%

**Using assessed value as of March 8, 2021, final assessed value may change.*



Ardasley Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

Budget Vote and Board of Education Elections

Tuesday, May 18, 2021

Polls open at Ardsley High School

6:00am - 10:00am

2:00pm - 9:00pm



Ardsley Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

Questions

For further information regarding the 2021-2022 Budget, please visit the District webpage at:

www.ardsleyschools.org

or email

budget@ardsleyschools.org