



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

Budget Workshop

Thursday, March 19, 2020

BUDGET



Budget Development Principles and Guidelines

Maximize efficiencies while maintaining quality programs;

Reduce budget transfers;

Ensure that budget line monies reflect actual expenditures;

Develop the budget using historical data analysis and future assumptions;

Develop budget collaboratively;

Deliver budget presentations that are well articulated and understood by the community.

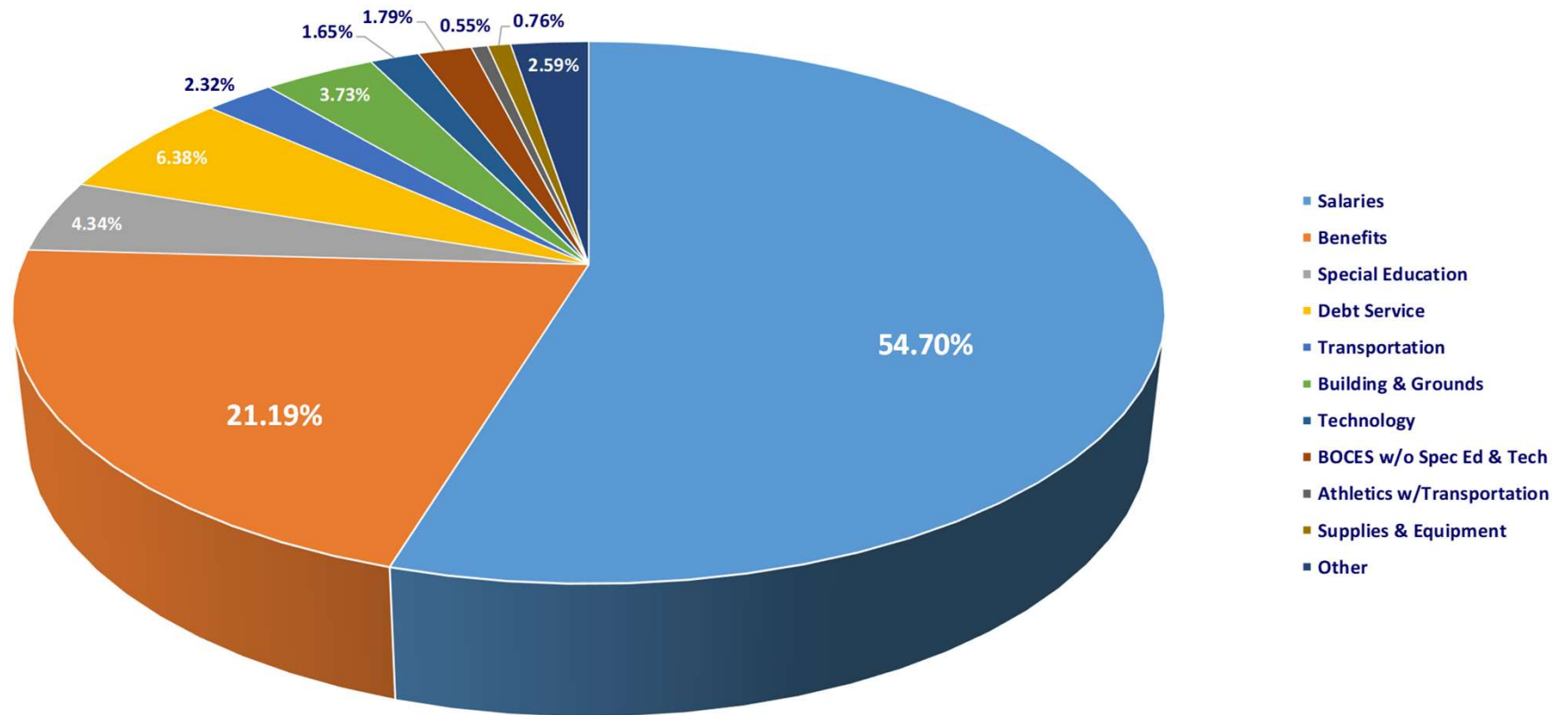
Anticipated Expenditures

As of March 19, 2020

***Includes NO additional staffing requests**

	Adopted 2019-20	Proposed 2020-21	Dollar Difference	Percent Change
Salaries	39,468,380	40,194,871	726,491	1.84%
Benefits	14,909,170	15,567,957	658,787	4.42%
Special Education	3,383,064	3,190,117	-192,947	-5.70%
Debt Service	4,613,732	4,688,141	74,409	1.61%
Transportation	1,333,328	1,703,901	370,573	27.79%
Building & Grounds	2,863,664	2,740,200	-123,464	-4.31%
Technology	937,941	1,209,368	271,427	28.94%
Technology - One Time	197,708	0	-197,708	-100.00%
BOCES w/o Spec Ed & Tech	1,208,090	1,312,487	104,397	8.64%
Athletics w/Transportation	396,400	404,100	7,700	1.94%
Supplies & Equipment	598,041	561,476	-36,565	-6.11%
Supplies & Equipment - One Time	362,000	0	-362,000	-100.00%
Other	2,077,253	1,904,880	-172,373	-8.30%
Total Expenditures	72,348,771	73,477,498	1,128,727	1.56%

2020-2021 Anticipated Expenditures



Budget Drivers

Salaries

- Increase based on contractual agreements & individual contracts.

Benefits

- Reflect increase in employer contribution rates for teacher retirement systems;
- Benefits include a health insurance rate increase of 3.70% (last year 6.95%).

Special Education

- Projected less contractual service needs;
- Out of District placement assumptions based on current student population.

Debt Service

- Projected increase in debt service for EPC and lease of three new buses.

Budget Drivers

Transportation

- Projected increases student transportation (in-district/out-of-district);
- Increase in software, equipment and installation costs for GPS/cameras.

Building & Grounds

- Projected increase in contractual services for cleaning and security.

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.

Athletics w/Transportation

- Projected costs associated with extended seasons (sectionals).

Budget Drivers

Supplies & Equipment

- Supplies to support building and classroom needs as a result of increasing enrollment.

Other

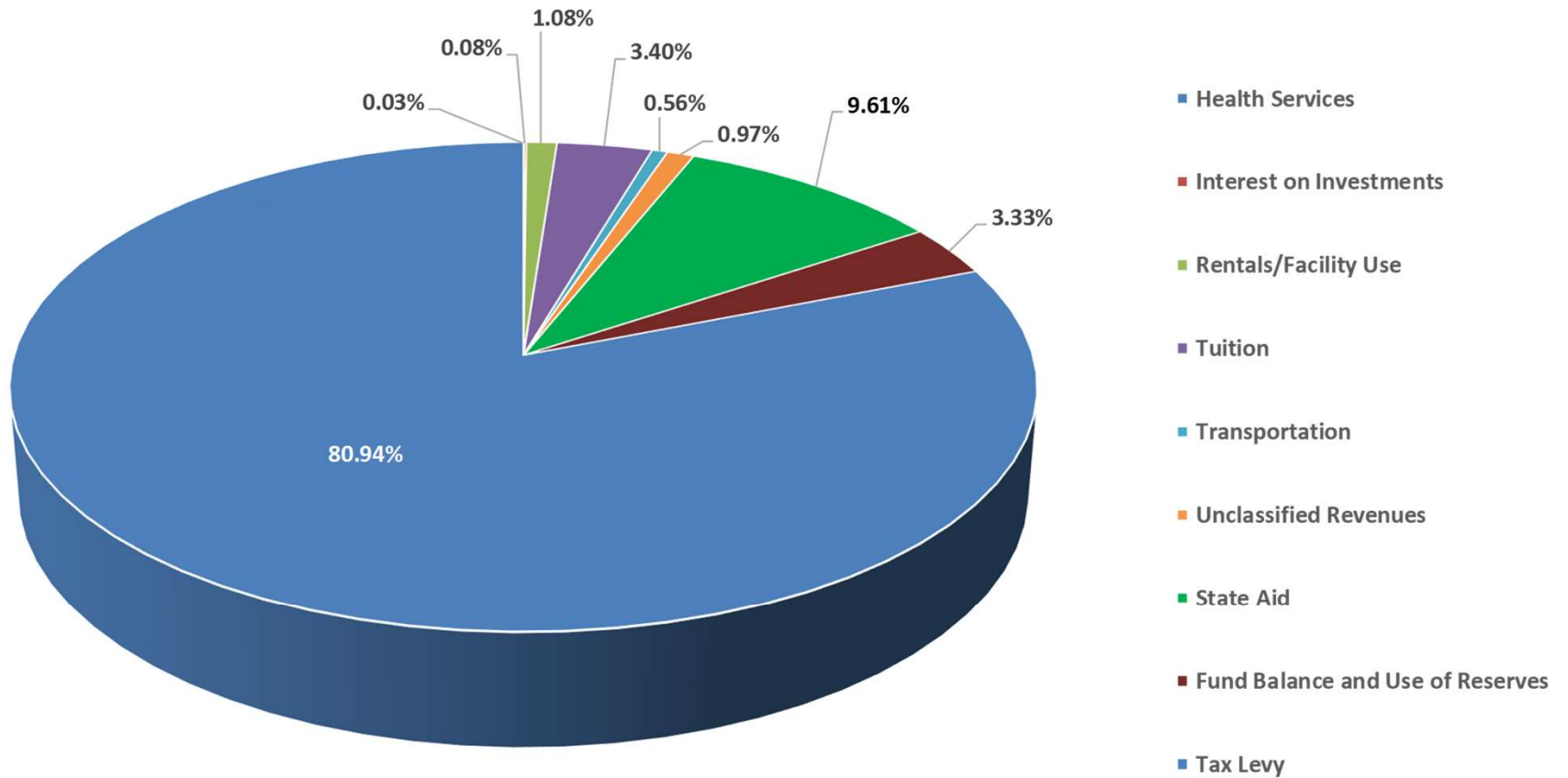
- Legal fees, auditing and insurance;
- Textbooks;
- Staff development;
- Extended school year;
- Other.

Anticipated Revenues

As of March 19, 2020

	Adopted 2019-20	Proposed 2020-21	Dollar Difference	Percent Difference
Health Services	20,000	20,000	0	0.00%
Interest on Investments	250,000	60,000	-190,000	-76.00%
Rentals/Facility Use	795,000	795,000	0	0.00%
Tuition	3,027,999	2,500,000	-527,999	-17.44%
Transportation	397,383	407,812	10,429	2.62%
Unclassified Revenues	695,000	710,163	15,163	2.18%
State Aid	5,275,307	5,377,344	102,037	1.93%
Building Aid	1,389,061	1,121,324	-267,737	-19.27%
BOCES Aid	657,390	565,349	-92,041	-14.00%
Total Non-Tax Revenue	12,507,140	11,556,992	-950,148	-7.60%
Fund Balance	1,980,000	1,980,000	0	0.00%
Fund Balance - One Time	559,708	0	-559,708	-100.00%
Use of Reserves	465,000	465,400	400	0.09%
Tax Levy	56,836,923	59,475,106	2,638,183	4.64%
Total Revenue	72,348,771	73,477,498	1,128,727	1.56%

2020-2021 Anticipated Revenues



Revenue Drivers

Interest on Investments	Decreasing interest rates and projected use of reserves depletes cash flow.
Tuition	Students aging out/graduating.
Transportation	Management of transportation for other districts.
State Aid/Building Aid	Based on executive budget.
BOCES Aid	Estimate from Southern Westchester BOCES based on 19/20 projected expenditures (decreasing).
Health Services /Rentals/Unclassified	Unclassified includes BOCES refunds, sales tax and miscellaneous revenues.

Revenue Drivers

	Adopted 2019-20	Proposed 2020-21	Dollar Difference	Percent Difference
Fund Balance	1,980,000	1,980,000	0	0.00%
Fund Balance - One Time	559,708	0	-559,708	-100.00%
Use of Reserves	465,000	465,400	400	0.09%
Tax Levy	56,836,923	59,475,106	2,638,183	4.64%

- If there are no additional staffing requests, we would need to use \$465,400 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 \$59,475,106.**

Maximum Allowable Tax Levy	Estimated Maximum Allowable Tax Levy Increase	Estimated Percentage Increase
\$59,475,106	\$2,638,183	4.64%



Ardsley Union Free School District

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2020-2021 Budget: At A Glance

(As of 3/19/20 **PRIOR TO STAFFING REQUESTS**)

4.64%*

Tax Levy Increase

1.56%

Budget-to-Budget Increase

\$73,477,498

Total Proposed Budget






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Additional Staffing / Program Requests

Concord Road Elementary

Grade	2019-2020 as of 2/28/20		Projected 2020-2021		
	Enrollment	Sections	2020-2021	Sections	Average Class Size
Kindergarten	184	10	180	10	18
1 st Grade	166	8	184	9 	20
2 nd Grade	202	9	166	8 	21
3 rd Grade	166	7	202	9 	22
4 th Grade	169	7	166	7	23
Special Education	14		14		

- ✓ Kindergarten could drop to 9 sections. We continue to monitor registration packets. As of March 9, 2020, 141 registration packets have been handed out.
- ✓ 1st grade is projected to go up one section.
- ✓ 2nd grade will go down one section.
- ✓ 3rd grade will go up two sections.
- ✓ We could transfer most furniture from a 2nd to a 3rd grade class however, we still need to purchase supplemental items to fully furnish a 3rd grade class. Similarly for 1st grade, if K reduces one section.

Staffing Requests – Concord Road

FTE	Position/Items	Program	Estimated Cost
1.0	Teacher (3rd Grade)	Elementary Classroom	\$110,000
	1 classroom of furniture	Elementary Classroom	\$50,000
1.0	Teacher*	Special Ed	\$110,000
1.0	Teacher	Reading Specialist	\$110,000
	Additional Classroom Furniture	Elementary Classroom - Section Movement	\$20,000
			\$400,000
1.0	Kindergarten Remaining at 10 Sections: Teacher (3rd Grade)	Elementary Classroom	\$110,000
	1 classroom of furniture	Elementary Classroom	\$50,000
			\$160,000
Total Concord Road			\$560,000

If we remain at 10 sections of Kindergarten we will need an additional FTE for the increased sections in 3rd grade.

*Net increase .5 Special Ed and General Ed, respectively.

Staffing Requests – Ardsley Middle School

FTE	Position/Items	Program	Estimated Cost
0.8	Teacher	Social Studies	\$89,000
0.8	Teacher	Science	\$89,000
0.5	Teacher	Special Ed	\$56,000
0.2	Teacher	ELA	\$22,000
1	Teacher	Reading Specialist	\$110,000
		Total Middle School	\$366,000

.8 FTE is needed in Social Studies and Science in order to manage class sizes and provide additional content area support.

1 FTE reading specialist is needed to support reading needs of both general and special education students.

Staffing Requests – Ardsley High School

FTE	Position/Items	Program	Estimated Cost
1.0	Teacher*	Math	\$110,000
1.0	Teacher	Science	\$110,000
0.6	Teacher	Foreign Language	\$67,000
		Total High School	\$287,000

*Increase to current part-time position.

FTE increases needed to support shifting class sizes, cohort growth and offerings in upper level classes.

Additional Staff/Program – Summary

School/Department	Estimated Cost
Concord Road Elementary - reducing one section kindergarten	\$400,000
Concord Road Elementary - additional costs if kindergarten remains at 10 sections	\$160,000
Ardsley Middle School	\$366,000
Ardsley High School	\$287,000
TOTAL	\$1,213,000

District/Program	Estimated Cost
Professional Development	\$36,000
School Resource Officer / Safety	\$70,000
Altaris Security Consultant / Safety	\$73,200
Monitor Support	\$40,000
Facilities Costs / Capacity at Concord Road	\$25,000
TOTAL	\$244,200
Total School / District	\$1,457,200

Anticipated Expenditures

As of March 19, 2020

*** INCLUDES ALL STAFFING/DISTRICT/PROGRAM REQUESTS**

	Adopted 2019-20	Proposed 2020-21	Dollar Difference	Percent Change	Impact of Staffing/Program Requests
Salaries	39,468,380	41,034,871	1,566,491	3.97%	+ \$840,000
Benefits	14,909,170	15,860,957	951,787	6.38%	+ \$293,000
Special Education	3,383,064	3,190,117	-192,947	-5.70%	
Debt Service	4,613,732	4,688,141	74,409	1.61%	
Transportation	1,333,328	1,703,901	370,573	27.79%	
Building & Grounds	2,863,664	2,835,200	-28,464	-0.99%	+ \$95,000
Technology	937,941	1,209,368	271,427	28.94%	
Technology - One Time	197,708	0	-197,708	-100.00%	
BOCES w/o Spec Ed & Tech	1,208,090	1,385,687	177,597	14.70%	+ \$73,200
Athletics w/Transportation	396,400	404,100	7,700	1.94%	
Supplies & Equipment	598,041	681,476	83,435	13.95%	+ \$120,000
Supplies & Equipment - One Time	362,000	0	-362,000	-100.00%	
Other	2,077,253	1,940,880	-136,373	-6.57%	+ \$36,000
Total Expenditures	72,348,771	74,934,698	2,585,927	3.57%	+ \$1,457,200

All additional staffing/program requests increase the budget \$1,457,200 or an additional 2.01%.

Anticipated Revenues

As of March 19, 2020

*** INCLUDES ALL STAFFING REQUESTS**

	Adopted 2019-20	Proposed 2020-21	Dollar Difference	Percent Difference
Health Services	20,000	20,000	0	0.00%
Interest on Investments	250,000	60,000	-190,000	-76.00%
Rentals/Facility Use	795,000	795,000	0	0.00%
Tuition	3,027,999	2,500,000	-527,999	-17.44%
Transportation	397,383	407,812	10,429	2.62%
Unclassified Revenues	695,000	710,163	15,163	2.18%
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Total Non-Tax Revenue	12,507,140	11,556,992	-950,148	-7.60%
Fund Balance	1,980,000	1,980,000	0	0.00%
Fund Balance - One Time	559,708	0	-559,708	-100.00%
Use of Reserves	465,000	1,922,600	1,457,600	313.46%
Tax Levy	56,836,923	59,475,106	2,638,183	4.64%
Total Revenue	72,348,771	74,934,698	2,585,927	3.57%

To remain at the Maximum Allowable Tax Levy (4.64%) and fund all requested positions, \$1,922,600 in reserves are needed.



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2020-2021 Budget: At A Glance

(As of 3/16/20 **INCLUDES ALL STAFFING REQUESTS**)

4.64%*

Tax Levy Increase

3.57%

Budget-to-Budget Increase

\$74,934,698

Total Proposed Budget

** Requires estimated \$1,922,600 from reserves to remain within the Tax Levy Cap.*

2020-2021 Budget Development: Next Steps

Budget Considerations

- Finalize additional staffing requests;
- Board of Education determines final tax levy (maximum allowable tax levy of **4.64%**);
- Decide on use of reserves.

March 31st – Public
Budget Work Session
Superintendent's
Recommended Budget



April 21st – Board
Budget Adoption



May 5th – Annual
School District Budget
Hearing



Ardsley Union Free School District

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Estimated Tax Rate Comparison

	Budget	Budget to Budget	Tax Levy	Tax Levy Increase	Assessed Value as of 9/16/2019	Projected Tax Rate* Per \$1,000	Change From 2019/2020 Tax Rate (22.0699)
Without Staffing	73,477,498	1.56%	59,475,106	4.64%	2,633,851,030	22.58	0.63%
With all Staffing Requests	74,934,698	3.57%	59,475,106	4.64%	2,633,851,030	22.58	0.63%

**Using assessed value as of September 16, 2019, final assessed value may change.*



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Budget Vote and Board of Education Elections

Tuesday, May 19, 2020
Polls open at Ardsley High School
6:00am - 10:00am
2:00pm - 9:00pm



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Questions

For further information regarding the 2020-2021 Budget,
please visit the District webpage at:

www.ardsleyschools.org

or email

budget@ardsleyschools.org