



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

Superintendent's Recommended Budget

Tuesday, March 31, 2020



Ardsley Union Free School District

The 2020-2021 budget has been thoughtfully created to preserve existing programs and continued alignment with our strategic plan while being sensitive to the financial and economic challenges.



Anticipated Expenditures - Review

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

Anticipated Revenues - Review

As of March 19, 2020

*** INCLUDES ALL STAFFING/DISTRICT/PROGRAM 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%
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	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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Additional Staffing / Program Requests (Superintendent's Recommendations)

Additional Staff/Program – Summary

Staffing requests recommended by Superintendent	
School/Department/Program	Estimated Cost
Concord Road Elementary	\$290,000
Ardsley Middle School	\$44,000
Ardsley High School	\$265,000
District/Program	\$12,500
TOTAL	\$611,500

Staffing requests NOT recommended by Superintendent	
School/Department	Estimated Cost
Concord Road Elementary	\$270,000
Ardsley Middle School	\$322,000
Ardsley High School	\$22,000
District/Program	\$231,700
TOTAL	\$845,700

TOTAL RECOMMENDED AND NOT RECOMMENDED	\$1,457,200
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Staffing Requests - Recommended

Staffing requests recommended by Superintendent				
Building	FTE	Position/Items	Program	Estimated Cost
Concord Road	1.0	Teacher (3rd Grade)	Elementary Classroom	110,000
Concord Road		1 classroom of furniture	Elementary Classroom	50,000
Concord Road	1.0	Teacher*	Special Ed	110,000
Concord Road		Additional Classroom Furniture	Elementary Classroom - Section Movement	20,000
Concord Road Total				290,000
Middle School	0.2	Teacher	Social Studies	22,000
Middle School	0.2	Teacher	ELA	22,000
Middle School Total				44,000
High School	0.8	Teacher	Math	88,000
High School	1.0	Teacher	Science	110,000
High School	0.6	Teacher	Foreign Language	67,000
High School Total				265,000
Grand Total				599,000

*Replaces a .5 special ed position that will be utilized for math intervention

Staffing Requests – Not Recommended

Staffing requests NOT recommended by Superintendent				
Building	FTE	Position/Items	Program	Estimated Cost
Concord Road	1.0	Teacher	Reading Specialist	110,000
Concord Road	1.0	Teacher (3rd Grade)*	Elementary Classroom	110,000
Concord Road		1 classroom of furniture	Elementary Classroom	50,000
Concord Road Total				270,000
Middle School	0.6	Teacher	Social Studies	67,000
Middle School	0.8	Teacher	Science	89,000
Middle School	0.5	Teacher	Special Ed	56,000
Middle School	1.0	Teacher	Reading Specialist	110,000
Middle School Total				322,000
High School	0.2	Teacher	Math	22,000
High School Total				22,000
Grand Total				614,000

While the additional support is needed, at this time we need to prioritize and balance our ability to fund requested positions.

**Assuming 9 sections of Kindergarten*

Program Requests

Program requests recommended by Superintendent	
District/Program	Estimated Cost
Facilities Costs / Capacity at Concord Road	12,500
Total	12,500

Program requests NOT recommended by Superintendent	
District/Program	Estimated Cost
Professional Development	36,000
Altaris Security Consultant / Safety	73,200
Monitor Support	40,000
School Resource Officer / Safety	70,000
Facilities Costs / Capacity at Concord Road	12,500
Total	231,700

Summary of Potential Reductions

Category	Description	Amount
Salaries/Benefits	Eliminate Library Clerk Position	65,000
Salaries/Benefits	Reduction of Overtime/Extra Hours	26,400
Salaries/Benefits	Reduction of Summer Work	17,600
Special Education	Reduce Estimate For Potential Placements	50,000
Technology	Lengthen Chromebook Replacement Cycle	78,000
Technology	Re-use Monitors/Soundbars With PC Replacements	30,000
Technology	Switches - Purchase This Year (Dependent on Surplus)	82,000
Transportation	Reduce Out of District Projection	25,000
Transportation	Reduce Projected Number of In-District Buses	150,000
Various	Revised Projections/Reductions	130,300
Building & Grounds	Reduction of Landscaper	30,000
Salaries/Benefits	Reduce Two Modified Sports Teams to One Each (Girls Vball/Boys Basketball)	17,500
Salaries/Benefits	Reduction of Guidance Extra Days	23,400
Salaries/Benefits	Reduction of One Bowling Coach (maintain co-ed program)	3,600
Salaries/Benefits	Reduction in Extra-Curricular Clubs AHS	23,400
	Total	752,200

Superintendent's Recommended Budget

As of March 31, 2020

*** INCLUDES ALL STAFFING REQUESTS AND REDUCTIONS**

	Adopted 2019-20	Proposed 2020-21	Dollar Difference	Percent Change	Impact of Staffing/Program Requests	Impact of Potential Reductions
Salaries	39,468,380	40,418,331	949,951	2.41%	+ \$392,000	- \$168,540
Benefits	14,909,170	15,666,597	757,427	5.08%	+ \$137,000	- \$38,360
Special Education	3,383,064	3,140,117	-242,947	-7.18%		
Debt Service	4,613,732	4,688,141	74,409	1.61%		
Transportation	1,333,328	1,528,901	195,573	14.67%		- \$175,000
Building & Grounds	2,863,664	2,708,700	-154,964	-5.41%	+ \$12,500	- \$44,000
Technology	937,941	1,019,368	81,427	8.68%		- \$190,000
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%	+ \$0	
Athletics w/Transportation	396,400	404,100	7,700	1.94%		
Supplies & Equipment	598,041	545,176	-52,865	-8.84%	+ \$70,000	- \$86,300
Supplies & Equipment - One Time	362,000	0	-362,000	-100.00%		
Other	2,077,253	1,904,880	-172,373	-8.30%	+ \$0	
Total Expenditures	72,348,771	73,336,798	988,027	1.37%	+ \$611,500	- \$752,200

Superintendent's Recommended Budget

As of March 31, 2020

*** INCLUDES ALL STAFFING REQUESTS AND REDUCTIONS**

	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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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	2,980,000	1,000,000	50.51%
Fund Balance - One Time	559,708	0	-559,708	-100.00%
Use of Reserves	465,000	643,630	178,630	38.41%
Tax Levy	56,836,923	58,156,176	1,319,253	2.32%
Total Revenue	72,348,771	73,336,798	988,027	1.37%

** Includes \$643,630 use of reserves and an additional \$2,980,000 fund balance (up to \$1million from tax cert reserve).*



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 Sept 16, 2019	Projected Tax Rate* Per \$1,000	Change From 2019/2020 Tax Rate (22.08)
March 19th - With All Staffing	74,934,698	3.57%	59,475,106	4.64%	2,633,851,030	22.58	2.27%
Superintendents Recommended	73,336,798	1.37%	58,156,176	2.32%	2,633,851,030	22.08	0.00%

At 9/16/2019 the calculated single family average assessed value for Ardsley Union Free School District was \$688,300

	Projected Tax Rate* Per \$1,000	Average Assessed Value	Estimated Taxes
March 19th - With All Staffing	22.58	688,300	15,543
Superintendents Recommended	22.08	688,300	15,198
			(345)

Every \$100,000 increase in the tax levy equals an additional .04 on the tax rate and approximately \$26 increase in taxes for a home with an \$688,300 assessed value.

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

Estimated Tax Rate

Year	Ardsey UFSD Taxable Assessed Value	Change AV compare to prior year	Tax Levy	Tax Rate Per \$1,000 AV	Difference (\$) per AV	Difference (%) per AV
2012-13	\$2,331,879,458	5,608,407	46,413,489	\$19.89	\$0.36	1.84%
2013-14	\$2,295,906,841	(35,972,617)	48,639,054	\$21.18	\$1.29	6.49%
2014-15	\$2,288,497,220	(7,409,621)	49,656,247	\$21.70	\$0.52	2.47%
2015-16	\$2,295,792,407	7,295,187	50,893,133	\$22.17	\$0.47	2.17%
2016-17	\$2,294,537,864	(1,254,543)	51,533,827	\$22.46	\$0.29	1.31%
2017-18	\$2,343,948,980	49,411,116	52,832,610	\$22.54	\$0.08	0.36%
2018-19	\$2,465,088,603	121,139,623	55,315,743	\$22.44	(\$0.10)	-0.45%
2019-20	\$2,573,411,655	108,323,052	56,836,923	\$22.07	(\$0.37)	-1.65%
2020-21*	\$2,633,851,030	60,439,375	58,156,176	\$22.08	\$0.01	0.05%

**Assessed value as of September 16th, final assessed value may change.*

Reserves

Reserve funds are established to cover the cost of specific expenditures, such as unemployment, tax certioraris, and to cover unexpected expenditures, such as costs incurred for unanticipated special education placements or emergency building repairs.

- Restricted Fund Balance - consists of funds that are mandated for a specific purpose.
- Assigned Fund Balance - consists of funds that are set aside with the intent to be used for a specific purpose.
- Unassigned Fund Balance - consists of excess funds that have not been classified and are considered spendable resources. This amount is restricted up to 4% of the subsequent year's budget.

Fund Balance/Reserves

Restricted:

Capital Reserve
Reserve for Employee Benefits and Accrued Liabilities
Unemployment Insurance Reserve
Reserve for Tax Certiorari
Retirement Contributions Reserve (ERS)
Retirement Contributions Reserve (TRS)
Reserve for Non-Spendable (Prepaid)

Balance as of June 30, 2019

2,000,000
1,473,887
250,000
6,522,553
2,016,904
579,000
16,650

Total Restricted

12,858,994

*Used for a
specific purpose*

Assigned:

Appropriated Fund Balance
Fund Balance - One time
Reserve for Encumbrances

2,445,000
559,708
393,381

Total Assigned

3,398,089

Total Unassigned

2,893,951

Total Fund Balance

19,151,033



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Superintendent's Recommended 2020-2021 Budget: At A Glance

2.32%*

Tax Levy Increase

1.37%

Budget-to-Budget Increase

\$73,336,798

Total Proposed Budget

** Includes \$643,630 use of reserves and an additional \$2,980,000 fund balance (up to \$1million from tax cert reserve).*



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Budget Vote – Unknown At This Time

Board of Education Elections
POSTPONED UNTIL AT LEAST JUNE 1, 2020



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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