

Ardsley Union Free School District



2020-2021 Public Budget Workshop
May 18, 2020

Superintendent's Recommended Budget - Review

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 - Review

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%
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	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.*

Financial Impacts – Covid

- The pandemic has had, and is expected to have, significant impacts on New York State's fiscal plan
- Projections in the FY 2021 Enacted Budget Financial Plan indicate that tax receipts are not expected to return to FY2020 levels until 2024.
- The state is faced with a \$13B budget gap for FY 2021 and through FY 2024 it is projected to be a cumulative \$69B gap (at the time of this report).

GENERAL FUND BUDGETARY BASIS SURPLUS/(GAP) PROJECTIONS					
(millions of dollars)					
	FY 2021 Enacted	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	Total
EXECUTIVE BUDGET SURPLUS/(GAP)	0	(1,939)	(3,313)	(3,266)	(8,518)
Receipts (includes Lottery Aid)	(13,089)	(15,858)	(15,756)	(15,547)	(60,250)
Dedicated Tax Receipts (DHBTF)	(168)	(41)	(39)	(42)	(290)
UPDATED BUDGET SURPLUS/(GAP) BEFORE ACTIONS	(13,257)	(17,838)	(19,108)	(18,855)	(69,058)

Source: <https://openbudget.ny.gov/historicalFP/fy21/en/fy21-enacted-fp.pdf>

Financial Impacts – Covid contd.

- This budget gap will have an impact on schools.
- At the time of the enacted budget, State aid was reduced by \$1.1 billion however this reduction was restored through the Federal CARES act.
- As a result of the budget gap the NYS Division of Budget instituted three measurement periods where they would determine if further reductions to state aid are needed. The measurement periods are April 1-April 30; May 1-June 30; July 1-December 31st. Mid-year state aid cuts possible?
- To date NYS has not provided definitive information, only brief statements to project a potential 20% reduction to aid.
- The Governor has mentioned awaiting federal funding but has provided no definitive guidance.

State Aid Reduction History

We may see state aid reductions for a number of years – gap elimination adjustment (GEA) resulted in aid reductions.

Budget Year	GEA Adjustment
2009-10	\$ -
2010-11	\$ 528,954
2011-12	\$ 978,886
2012-13	\$ 949,951
2013-14	\$ 849,951
2014-15	\$ 729,853
2015-16	\$ 431,845
2016-17	\$ 179,193
2017-18	\$ -
2018-19	\$ -
2019-20	\$ -
2020-21	\$ -
Total State Aid Withheld	\$ 4,648,633

Budget Assumptions - Revenue

- State Aid
 - Foundation aid was reduced to the 19/20 level in the enacted budget (*reduction of \$162,923*).
 - Based on the State's comments and history, we reduced the enacted budget's foundation aid by 20% as well as reduction of transportation aid to align with actuals and school closure.

	NYS Executive Budget (Superintendent's Recommended Budget)	NYS Enacted Budget	Proposed Budget	Difference (Enacted – Proposed)
State Aid	5,377,344	5,261,256	4,191,007	1,070,249
Building Aid	1,121,324	1,121,324	1,121,324	0
BOCES Aid	565,349	557,610	558,150	-540
Total	7,064,017	6,940,190	5,870,481	1,069,709

- Other Revenues – Interest, Sales Tax, Tuition
 - No additional revisions have been made since the Superintendent's Recommended Budget on March 31st

Expenditures – Uncertainty

- Re-entry to school
- How do we prepare and budget for the unknown?
 - Anti-microbial coating / disinfecting
 - Social distancing
 - Safety / Dividers
 - Food Service
 - PPE
 - Staggered Schedules
 - Transportation
- Technology – devices/software supporting potential remote instruction
- Professional development – hybrid teaching
- Additional unfunded mandates

Mitigating the financial impact of Covid-19

- Expenditure reductions
- Utilizing fund balance and reserves
 - Fund balance and reserves are non-recurring sources of revenue
 - As fund balance/reserves become depleted revenue sources are limited to:
 - Tax Levy (limited by the tax cap)
 - Further Reductions
- Levy under the limit
- Vigilant fiscal management

Summary of Reductions

Category	Description	Amount
Salaries/Benefits	Eliminate Library Clerk Position	65,000
Salaries/Benefits	Reduction of Summer Work	17,600
Salaries/Benefits	Reduction of Overtime/Extra Hours	27,222
Salaries/Benefits	Reduction of Guidance Extra Days	18,400
Salaries/Benefits	Reduction of One Bowling Coach (maintain co-ed program)	3,600
Salaries/Benefits	Reduction of Modified Sports (Includes Other Costs, Uniforms, Athletic Supervision etc.)	116,413
Salaries/Benefits	Reduction in Extra-Curricular Clubs AHS	40,000
Salaries/Benefits	Reduction of Three Teaching Assistants	70,000
Salaries/Benefits	Retirements	92,410
Salaries/Benefits	Positions Vacated Not Replacing	21,919
Salaries/Benefits	Revise Sub Estimates	35,000
Other	Limit Club Competition Funding and Library Book Budgets	16,000
Building & Grounds	Reduction of Landscaper	30,000
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
Technology	Reduce Printer Cartridges (individual printers)	1,500
Various	Revised Projections/Reductions	208,700
Total		953,764

Additional Staff/Program

FTE	Position/Items	Program	Estimated Cost
1.0	1 classroom of furniture (3rd Grade)	Elementary Classroom	\$50,000
	Teacher	Special Ed	\$110,000
	Additional Classroom Furniture	Elementary Classroom - Section Movement	\$20,000
		Facilities Costs / Capacity at Concord Road	\$12,500
		Total Concord Road	\$192,500

FTE	Position/Items	Program	Estimated Cost
0.2	Teacher	Social Studies	\$22,000
0.2	Teacher	ELA	\$22,000
		Total Middle School	\$44,000

FTE	Position/Items	Program	Estimated Cost
0.8	Teacher	Math	\$88,000
0.5	Teacher	Science	\$55,000
0.6	Teacher	Foreign Language	\$67,000
		Total High School	\$210,000

Total All	\$446,500
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Assumes 8 sections of Kindergarten

Proposed Budget –Anticipated Expenditures

	Adopted 2019-20	Proposed 2020-21	Dollar Difference	Percent Change
Salaries	39,468,380	40,022,407	554,026	1.40%
Benefits	14,909,170	15,504,357	595,187	3.99%
Special Education	3,383,064	3,184,015	-199,049	-5.88%
Debt Service *	4,613,732	4,473,141	-140,591	-3.05%
Transportation	1,333,328	1,691,901	358,573	26.89%
Building & Grounds	2,863,664	2,913,014	49,350	1.72%
Technology	937,941	1,017,868	79,927	8.52%
Technology - One Time	197,708	0	-197,708	-100.00%
BOCES w/o Spec Ed & Tech	1,208,090	1,322,487	114,397	9.47%
Athletics w/Transportation	396,400	396,100	-300	-0.08%
Supplies & Equipment	598,041	568,564	-29,477	-4.93%
Supplies & Equipment - One Time	362,000	0	-362,000	-100.00%
Other	2,077,253	1,876,380	-200,873	-9.67%
Total Expenditures	72,348,771	72,970,234	621,463	0.86%

*Debt Service includes the lease purchase of 3 new buses as part of the regular bus replacement cycle.

Proposed Budget –Anticipated Revenues

	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	4,191,007	-1,084,300	-20.55%
Building Aid	1,389,061	1,121,324	-267,737	-19.27%
BOCES Aid	657,390	558,150	-99,240	-15.10%
Total Non-Tax Revenue	12,507,140	10,363,457	-2,143,683	-17.14%
Fund Balance	1,980,000	2,736,777	756,777	38.22%
Fund Balance - One Time	559,708		-559,708	-100.00%
Use of Reserves	465,000	1,520,000	1,055,000	226.88%
Tax Levy	56,836,923	58,350,000	1,513,077	2.66%
Total Revenue	72,348,771	72,970,234	621,463	0.86%

Includes increase to fund balance (non-recurring) to mitigate potential state aid loss of \$756,777 and use of reserves \$1,520,000

Maximum Allowable Tax Levy - Revised

2019-2020 Actual Tax levy		56,836,923
Tax base growth factor (from ORPTS)	X	1.0227
	Total	58,127,121
2019-2020 Payments in Lieu of Taxes (PILOT)	+	3,654
	Total	58,130,774
2019-2020 Exclusions (Prior Year)	-	2,644,995
Adjusted 2019-2020 Tax Levy		55,485,780
Allowable Levy Growth Factor (lesser of 2% or CPI)	X	1.0181
		56,490,072
2020-2021 Payments in Lieu of Taxes (PILOT)	-	3,694
Tax Levy Limit (before exclusions)	Total	56,486,378
2020-2021 Exclusions	+	2,773,727 *
Maximum Allowable Tax Levy		59,260,106
	Increase over prior year	2,423,183
	% Increase over prior year	4.26%

**Removed debt associated with EPC, debt will not be paid in the 20/21 school year.*

Estimated Tax Rate

Year	Ardsey UFS 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*	\$2,625,599,225	52,187,570	58,350,000	\$22.22	\$0.15	0.70%

**Assessed value as of March 10th, final assessed value may change.*

What happens if the budget does not pass?

- NYS has not issued guidance this year but normally the board would have the option to put the same or modified budget out to the community for another vote. If the second budget does not pass the district must adopt a contingent budget.
- A contingent budget means the tax levy cannot increase over the current year's tax levy.
- The Board and the district would need to decide how to reduce the levy by \$1,513,077. Could result in program reductions, increased class sizes and reduction of staff.
- All non-contingent expenses will need to be removed from the budget (examples: equipment, non-essential maintenance, charge for all facility use).



Ardsley Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

Proposed 2020-2021 Budget: At A Glance

2.66%*

Tax Levy Increase

(Maximum allowable tax levy is 4.26%)

.86%

Budget-to-Budget Increase

\$72,970,234

Total Proposed Budget

**Includes use of \$2,736,777 fund balance and \$1,520,000 use of reserves (non-recurring revenue).*



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Budget Vote and Board of Education Elections

Tuesday, June 9, 2020

Mail-in ballots must be received by 5pm

We are looking into drop-box option on the day of the vote



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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