



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

Budget Workshop

Tuesday, March 26, 2019

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;

Develop budget collaboratively;


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

Review of the Budget Development Process

Performed historical analysis of expenditures and revenues;



Held budget development meetings with building administrators, directors, assistant superintendents and the Superintendent of Schools;



Calculated the maximum allowable tax levy;

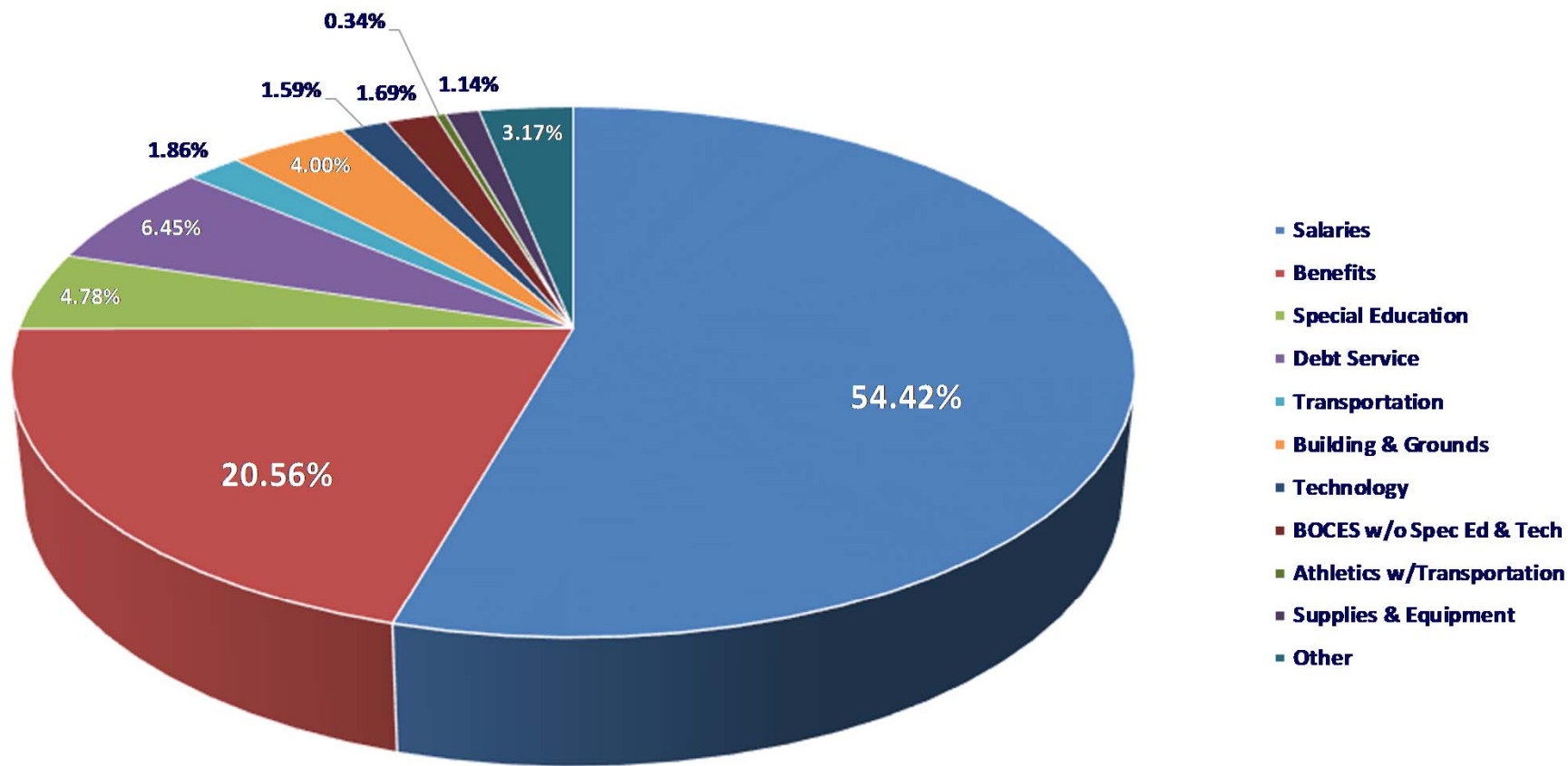


Discussed potential budget additions;



Analyzed revenue sources.

2019-2020 Anticipated Expenditures



Anticipated Expenditures

As of March 26, 2019

***Includes NO additional staffing requests**

	Adopted 2018-19	Proposed 2019-20	Dollar Difference	Percent Change
Salaries	38,156,345	38,941,285	784,940	2.06%
Benefits	14,577,938	14,709,210	131,272	0.90%
Special Education	3,353,800	3,423,064	69,264	2.07%
Debt Service	4,441,775	4,613,732	171,957	3.87%
Transportation	1,283,978	1,333,328	49,350	3.84%
Building & Grounds	2,713,950	2,863,664	149,714	5.52%
Technology	1,126,050	1,135,649	9,599	0.85%
BOCES w/o Spec Ed & Tech	1,114,018	1,208,090	94,072	8.44%
Athletics w/Transportation	224,550	246,400	21,850	9.73%
Supplies & Equipment	678,734	814,541	135,807	20.01%
Other	2,121,134	2,270,753	149,619	7.05%
Total Expenditures	69,792,272	71,559,716	1,767,444	2.53%

Budget Drivers

Salaries

- Increase based on contractual agreements & individual contracts;
- Include additional 2nd grade teacher.

Benefits

- Reflect decrease in employer contribution rates for retirement systems;
- Benefits include a health insurance rate increase of 6.95% (non-Medicare).

Special Education

- Projected increase in the number students in BOCES programs and in private school placements.

Debt Service

- Projected increase in debt service for capital projects.

Budget Drivers

Transportation

- Contractual increases for student transportation.

Building & Grounds

- Projected increase in contractual services for cleaning and security.

Technology

- Projected savings from new Lightpath contract (internet);
- Increases in contractual services.

BOCES w/o Spec Ed & Tech

- Increase in BOCES administrative and capital charges.

Athletics w/Transportation

- Rebid of athletics/field trips transportation contract;
- Costs associated with additional competitions.

Budget Drivers

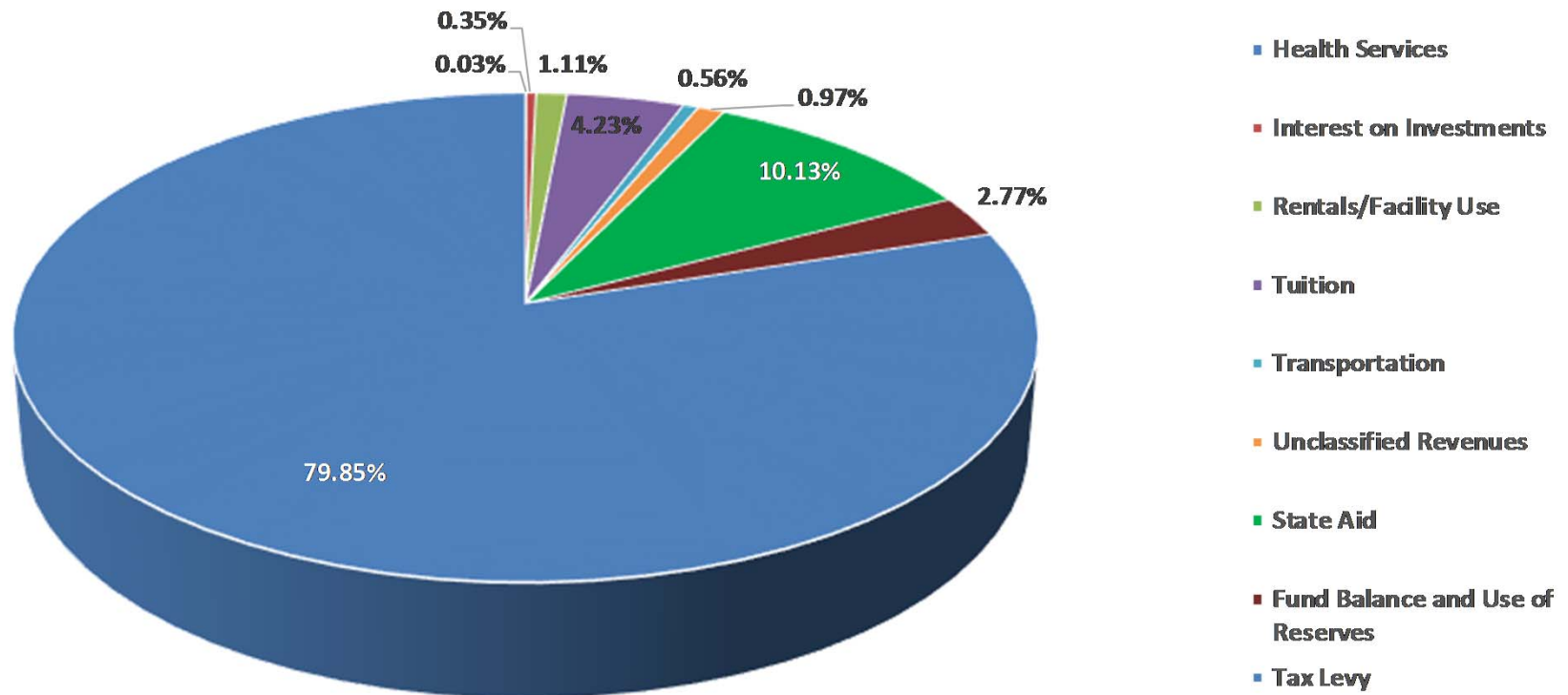
Supplies & Equipment

- Supplies to support building and classroom needs;
- Additional 2nd grade classroom;
- Converting classrooms to active learning environments (ALEs);
- Replacement truck with snow plow.

Other

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

2019-2020 Anticipated Revenues



Anticipated Revenues

As of March 26, 2019

	Adopted 2018-19	Proposed 2019-20	Dollar Difference	Percent Difference
Health Services	20,000	20,000	0	0.00%
Interest on Investments	100,000	250,000	150,000	150.00%
Rentals/Facility Use	795,000	795,000	0	0.00%
Tuition	3,176,311	3,027,998	-148,313	-4.67%
Transportation	245,000	397,383	152,383	62.20%
Unclassified Revenues	695,000	695,000	0	0.00%
State Aid	5,130,259	5,205,836	75,577	1.47%
Building Aid	1,236,698	1,389,061	152,363	12.32%
BOCES Aid	490,807	657,390	166,583	33.94%
Total Non-Tax Revenue	11,889,075	12,437,668	548,593	4.61%
Fund Balance	1,980,000	1,980,000	0	0.00%
Use of Reserves	607,454	0	-607,454	-100.00%
Tax Levy	55,315,743	57,142,048	1,826,305	3.30%
Total Revenue	69,792,272	71,559,716	1,767,444	2.53%

Revenue Drivers

Interest on Investments

Higher interest rates and cash management.

Tuition

Students aging out/graduating.

Transportation

Management of transportation for an additional district.

State Aid/Building Aid

Estimated increase based on executive budget.

BOCES Aid

Estimate from Southern Westchester BOCES based on 18/19 projected expenditures.

Health Services /Rentals/Unclassified

Unclassified includes BOCES refunds, sales tax and miscellaneous revenues.

Revenue Drivers

	Adopted 2018-19	Proposed 2019-20	Dollar Difference	Percent Difference
Fund Balance	1,980,000	1,980,000	0	0.00%
Use of Reserves	607,454	0	-607,454	-100.00%
Tax Levy	55,315,743	57,142,048	1,826,305	3.30%

- If there are no additional staffing requests, use of reserves would not be needed to balance the budget and stay within the Tax Levy Cap;
- A tax levy of 3.30% would be needed to balance the budget with no reserve use;
- **The tax levy would be under the maximum allowable tax levy of \$943,584.**

Maximum Allowable Tax Levy	Estimated Maximum Allowable Tax Levy Increase	Estimated Percentage Increase
\$58,085,632	\$2,769,889	5.01%



Ardasley Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

2019-2020 Budget: At A Glance

(As of 3/26/19 **PRIOR TO STAFFING REQUESTS**)

3.30%*

Tax Levy Increase

2.53%

Budget-to-Budget Increase

\$71,559,716

Total Proposed Budget



Ardsley Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

Additional Staffing / Program Requests

Concord Road Elementary

Grade	2018-2019 as of 1/25/19		Projected 2019-2020		
	Enrollment	Sections	2019-2020	Sections	Average Class Size
Kindergarten	162	9	165	9	18
1 st Grade	189	9	162	8	20
2 nd Grade	160	7	189	9	20
3 rd Grade	160	7	160	7	23
4 th Grade	179	7	160	7	23
Special Education	15	3	15	3	5

- ✓ Kindergarten could be 10 sections. We continue to monitor registration packets. As of March 20, 2019, 171 registration packets have been handed out.
- ✓ 1st grade is projected to go down one section.
- ✓ 2nd grade will go up two sections. One 2nd grade class has already been included in the “before staffing request budget.”

Staffing Requests – Concord Road

FTE	Position/Items	Program	Estimated Cost
1.0	Teacher	Math Interventionist/Learning Specialist	\$100,000
1.0	School Counselor	Guidance	\$100,000
0.4	Teacher*	Physical Education	\$40,000
0.3	Teacher*	Music	\$30,000
0.6	Teacher	Science	\$60,000
1.0	Nurse	Student Services	\$70,000
1.5	Teacher	Special Ed	\$150,000
	Stipend	Science Curriculum Leader	\$13,500
	Extra Class (overage)	Computer Science	\$1,500
			\$565,000
1.0	Teacher (K, Contingent)	Elementary Classroom	\$100,000
	1 classroom of furniture	Elementary Classroom	\$50,000
			\$150,000
		Total Concord Road	\$715,000

*Increases to current part-time positions.

Contingent teacher and classroom would not be spent unless a 10th section of Kindergarten is needed.

Staffing Requests – Ardsley Middle School

FTE	Position/Items	Program	Estimated Cost
0.2	Teacher	Social Studies	\$20,000
1.2	Teacher	Special Ed	\$120,000
0.2	Teacher	Science	\$20,000
0.2	Teacher	Spanish	\$20,000
	Stipends	Transition Assistance (5th/8th)	\$3,800
	Clerical	Guidance (10.5 to 11 month position)	\$9,000
		Total Middle School	\$192,800

Staffing Requests – Ardsley High School

FTE	Position/Items	Program	Estimated Cost
1.0	Clerical	Library	\$65,000
0.6	Teacher*	Spanish	\$50,000
0.6	Teacher	Math	\$60,000
1.0	Teacher	Special Education	\$100,000
		Total High School	\$275,000

*Increases to current part-time positions.

Additional Staff/Program – Summary

School/Department	Estimated Cost
Concord Road Elementary - without contingent 10th kindergarten	\$565,000
Concord Road Elementary - with contingent 10th kindergarten	\$150,000
Ardsley Middle School	\$192,800
Ardsley High School	\$275,000
TOTAL	\$1,182,800

Anticipated Expenditures

As of March 26, 2019

*** INCLUDES ALL STAFFING REQUESTS**

	Adopted 2018-19	Proposed 2019-20	Dollar Difference	Percent Change	Impact of Staffing Requests
Salaries	38,156,345	39,806,675	1,650,330	4.33%	+ \$865,390
Benefits	14,577,938	14,976,620	398,682	2.73%	+ \$267,410
Special Education	3,353,800	3,423,064	69,264	2.07%	
Debt Service	4,441,775	4,613,732	171,957	3.87%	
Transportation	1,283,978	1,333,328	49,350	3.84%	
Building & Grounds	2,713,950	2,863,664	149,714	5.52%	
Technology	1,126,050	1,135,649	9,599	0.85%	
BOCES w/o Spec Ed & Tech	1,114,018	1,208,090	94,072	8.44%	
Athletics w/Transportation	224,550	246,400	21,850	9.73%	
Supplies & Equipment	678,734	864,541	185,807	27.38%	+ \$50,000
Other	2,121,134	2,270,753	149,619	7.05%	
Total Expenditures	69,792,272	72,742,516	2,950,244	4.23%	+ \$1,182,800

All additional staffing requests increase the budget \$1,182,800 or an additional 1.70%.

Anticipated Revenues

As of March 26, 2019

* **INCLUDES ALL STAFFING REQUESTS**

	Adopted 2018-19	Proposed 2019-20	Dollar Difference	Percent Difference
Health Services	20,000	20,000	0	0.00%
Interest on Investments	100,000	250,000	150,000	150.00%
Rentals/Facility Use	795,000	795,000	0	0.00%
Tuition	3,176,311	3,027,998	-148,313	-4.67%
Transportation	245,000	397,383	152,383	62.20%
Unclassified Revenues	695,000	695,000	0	0.00%
State Aid	5,130,259	5,205,836	75,577	1.47%
Building Aid	1,236,698	1,389,061	152,363	12.32%
BOCES Aid	490,807	657,390	166,583	33.94%
Total Non-Tax Revenue	11,889,075	12,437,668	548,593	4.61%
Fund Balance	1,980,000	1,980,000	0	0.00%
Use of Reserves	607,454	239,215	-368,239	-60.62%
Tax Levy	55,315,743	58,085,632	2,769,889	5.01%
Total Revenue	69,792,272	72,742,516	2,950,244	4.23%

To remain at the Maximum Allowable Tax Levy (5.01%) and fund all requested positions, \$239,215 in reserves are needed.



Ardsley Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

2019-2020 Budget: At A Glance

(As of 3/26/19 **INCLUDES ALL STAFFING REQUESTS**)

5.01%*

Tax Levy Increase

4.23%

Budget-to-Budget Increase

\$72,742,516

Total Proposed Budget

** Requires estimated \$239K from reserves to remain within the Tax Levy Cap.*

2019-2020 Budget Development: Next Steps

Budget Considerations

- Finalize additional staffing requests;
- Board of Education determines final tax levy (maximum allowable tax levy of **5.01%**);
- Decide on use of reserves.

April 9th – Public
Budget Work Session
Superintendent's
Recommended Budget



April 23rd – Board
Budget Adoption



May 7th – Annual
School District Budget
Hearing



Ardsley 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 5	Projected Tax Rate* Per \$1,000	Change From 2018/2019 Tax Rate (22.44)
Without Staffing	71,559,716	2.53%	57,142,048	3.30%	2,573,701,855	22.20	-1.06%
With all Staffing Requests	72,742,516	4.23%	58,085,632	5.01%	2,573,701,855	22.57	0.57%

**Using assessed value as of March 5th, final assessed value may change.*

Proposition #2

Energy Performance Contract (EPC)

Proposition at Budget Time: Energy Performance Contract

There is no voter approval required for an EPC, **however**, with voter approval the District will receive 10% additional state aid (approximately \$475,623 over 15 years).

The EPC replaces the original energy project that was voter approved in the 2017 bond.

Example of Roof Top Solar



Example of Solar Parking Canopies





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

Budget Vote and Board of Education Elections

Tuesday, May 21, 2019

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 2019-2020 Budget,
please visit the District webpage at:

www.ardsleyschools.org

or email

budget@ardsleyschools.org