



Ardsley Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

Superintendent's Recommended Budget

Tuesday, April 9, 2019



Ardsley Union Free School District

The 2019-2020 budget has been thoughtfully created to maintain our existing programs, while also investing in key areas including but not limited to: addressing class sizes and increasing staffing to better meet our students' needs. There has also been a concerted effort to be fiscally responsible, while also supporting our educational program.

This upcoming school year we will continue to support Social Emotional Learning (SEL) initiatives and also implement the first year of our district's Strategic Plan.



Anticipated Expenditures - Review

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 - Review

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.



Ardsey Union Free School District

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Additional Staffing / Program Requests
(Superintendent's Recommendations)

Additional Staff/Program – Summary

Staffing requests recommended by Superintendent	
School/Department	Estimated Cost
Concord Road Elementary	\$495,000
Ardsley Middle School	\$160,000
Ardsley High School	\$260,000
TOTAL	\$915,000

Staffing requests not recommended by Superintendent	
School/Department	Estimated Cost
Concord Road Elementary	\$220,000
Ardsley Middle School	\$32,800
Ardsley High School	\$15,000
TOTAL	\$267,800

TOTAL RECOMMENDED AND NOT RECOMMENDED	\$1,182,800
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Staffing Requests - Recommended

Staffing requests recommended by Superintendent				
Building	FTE	Position/Items	Program	Estimated Cost
Concord Road	0.5	Teacher	Math Interventionist/Learning Specialist	50,000
Concord Road	0.4	Teacher*	Physical Education	40,000
Concord Road	0.3	Teacher*	Music	30,000
Concord Road	0.6	Teacher	Science	60,000
Concord Road	1.5	Teacher	Special Ed	150,000
Concord Road		Stipend	Science Curriculum Leader	13,500
Concord Road		Extra Class (overage)	Computer Science	1,500
Concord Road	1.0	Teacher (K 10th section)	Elementary Classroom	100,000
Concord Road		1 classroom of furniture	Elementary Classroom	50,000
Concord Road Total				495,000
Middle School	0.2	Teacher	Social Studies	20,000
Middle School	1.2	Teacher	Special Ed	120,000
Middle School	0.2	Teacher	Spanish	20,000
Middle School Total				160,000
High School	1.0	Clerical	Library	65,000
High School	0.4	Teacher*	Spanish	35,000
High School	0.6	Teacher	Math	60,000
High School	1.0	Teacher	Special Education	100,000
High School Total				260,000
Grand Total				915,000

*Increases to current part-time positions.

Staffing Requests – Not Recommended

Staffing requests NOT recommended by Superintendent				
Building	FTE	Position/Items	Program	Estimated Cost
Concord Road	0.5	Teacher	Math Interventionist/Learning Specialist	50,000
Concord Road	1.0	School Counselor	Guidance	100,000
Concord Road	1.0	Nurse	Student Services	70,000
Concord Road Total				220,000
Middle School	0.2	Teacher	Science	20,000
Middle School		Stipends	Transition Assistance (5th/8th)	3,800
Middle School		Clerical	Guidance (10.5 to 11 month position)	9,000
Middle School Total				32,800
High School	0.2	Teacher*	Spanish	15,000
High School Total				15,000
Grand Total				267,800

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

Revised Projections and Adjustments

Items moved to one time expenditure lines offset with one time fund balance:

Truck with snow plow	(65,000)	
10th kindergarten and 9th second grade classroom furniture	<u>(100,000)</u>	
Subtotal		(165,000)

Increase in athletics transportation **150,000**

Adjustments to projections:

Salaries (overtime/subs/updated assumptions for retirements and replacements)	(137,945)	
Special Education	(40,000)	
Supplies & Equipment	(101,500)	
Other - adjust budget projections	<u>(170,000)</u>	
Subtotal		<u>(449,445)</u>

Total Adjustments **(464,445)**

One time costs offset with one time fund balance

Truck and Snow Plow*	65,000
Two Classrooms Furniture (10th K & 9th 2nd Grade)*	100,000
School Bus	56,000
AMS Gym Bleachers	100,000
CRS Door Replacements (Safety/Security)	21,000
AMS Gym Wall Pads	20,000
Total One Time Costs	<u>362,000</u>

*Assigned to one time expenditures and offset by one time fund balance

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.

Ardsley UFSD Reserves

Capital Reserve (Ed Law 3651)

- To pay the cost of any object or purpose for which bonds may be issued
- Established by voter authorization
- Used by voter authorization
- Funded by resolution of the Board of Education

Reserve for Employee Benefits and Accrued Liabilities (GML Section 6-p)

- To pay for any accrued “employee benefit” due an employee on termination of the employee’s service
- Employee benefit – unpaid sick leave, personal leave, vacation time etc.
- Established by resolution of the Board of Education
- Used by budgetary appropriations
- Adjusted annually to properly reflect accrued liability

Unemployment Insurance Reserve (GML Section 6-p)

- To pay for unemployment claims should the district have to reduce staff via layoffs
- Established by resolution of the Board of Education
- Used by budgetary appropriations

Ardasley UFSD Reserves cont'd.

Reserve for Tax Certiorari (Ed Law 3651(1-a))

- To pay judgements & claims in tax certiorari proceedings
- Established by resolution of the Board of Education
- Used by resolution of the Board of Education
- Funded by budgetary appropriation

Retirement Contributions Reserve (GML Section 6-r)

- For the payment of retirement contributions to the NYS and Local Employees' Retirement System (not TRS*)
- Established by resolution of the Board of Education
- Used by budgetary appropriation
- Funded by budgetary appropriations, or revenue not restricted by law to be paid to another fund or account, or transfers from tax certiorari, capital or repair reserves

**Enacted budget allows for school districts to establish a reserve fund for NYS Teachers' Retirements Contributions effective April 1, 2019.*

Fund Balance/Reserves

Restricted:

	<u>Balance as of June 30, 2018</u>
Capital Reserve	2,000,000
Reserve for Employee Benefits and Accrued Liabilities	1,541,957
Unemployment Insurance Reserve	250,000
Reserve for Tax Certiorari	6,856,540
Retirement Contributions Reserve	2,482,144
Reserve for Non-Spendable (Prepaid)	15,407
Total Restricted	13,146,048

*Used for a
specific purpose*

Assigned:

Appropriated Fund Balance	2,587,454
Reserve for Encumbrances	530,218
Total Assigned	3,117,672

Total Unassigned **2,791,692**

Total Fund Balance **19,055,412**

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Salaries	38,156,345	39,468,380	1,312,034	3.44%	+ \$665,040
Benefits	14,577,938	14,909,170	331,232	2.27%	+ \$199,960
Special Education	3,353,800	3,383,064	29,264	0.87%	
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	396,400	171,850	76.53%	
Supplies & Equipment	678,734	598,041	-80,693	-11.89%	
Supplies & Equipment - One Time	0	362,000	362,000	100.00%	+ \$50,000
Other	2,121,134	2,100,753	-20,381	-0.96%	
Total Expenditures	69,792,272	72,372,271	2,579,999	3.70%	+ \$915,000

Superintendent's Recommended Budget

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	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	5,275,307	145,048	2.83%
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	12,507,139	618,064	5.20%
Fund Balance	1,980,000	1,980,000	0	0.00%
Fund Balance - One Time	0	362,000	362,000	100.00%
Use of Reserves	607,454	465,000	-142,454	-23.45%
Tax Levy	55,315,743	57,058,131	1,742,388	3.15%
Total Revenue	69,792,272	72,372,271	2,579,999	3.70%

** Includes \$465,000 use of reserves and \$362,000 one time costs offset with one time fund balance.*

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*	\$2,573,701,855	108,613,252	57,058,131	\$22.17	(\$0.27)	-1.20%

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



Ardasley Union Free School District

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Superintendent's Recommended 2019-2020 Budget: At A Glance

3.15%*

Tax Levy Increase

3.70%

Budget-to-Budget Increase

\$72,372,271

Total Proposed Budget

** Includes \$465,000 use of reserves and \$362,000 one time costs offset with one time fund balance.*

Next Steps

Options for the Board to consider if they choose to further reduce the tax levy

Items	Type
Wifi Access Points (CRS/AMS)	One time
Third Grade Chromebooks (CBT)	One time
Three Servers (end of life replacement)	One time
Staff Development	Reductions
Additional Reserves	Revenues

What happens if the budget does not pass?

- The board has 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 will need to decide how to reduce the levy by \$1,742,388 from the Superintendent's recommended budget. 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).

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





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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



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Questions

For further information regarding the 2019-2020 Budget, please visit the District webpage at:

www.ardsleyschools.org

or email

budget@ardsleyschools.org