



ARDSELY UNION FREE SCHOOL DISTRICT  
CHALLENGING MINDS. BUILDING CHARACTER. INSPIRING EXCELLENCE.

# BOE Budget Workshop Tuesday March 27, 2018

2018-2019 Superintendent's Recommended Budget





## 2018-2019 Budget: At A Glance

**REVIEW (As of 3/13/18 INCLUDES ALL STAFFING REQUESTS)**

**5.15%**

Tax Levy Increase

**3.29%**

Budget-to-Budget Increase

**\$69,727,275**

Total Proposed Budget



**ARDSLEY UNION FREE SCHOOL DISTRICT**  
CHALLENGING MINDS. BUILDING CHARACTER. INSPIRING EXCELLENCE.

Anticipated Expenditures 2018-2019

**REVIEW (As of 3/13/18 - INCLUDES ALL STAFFING REQUESTS)**

	Adopted	Proposed	Dollar	Percent	
Salaries	36,493,772	38,091,346	1,597,574	4.38%	+825K
Benefits	14,427,920	14,577,938	150,018	1.04%	
Special Education	3,099,391	3,353,799	254,408	8.21%	
Debt Service	4,630,754	4,441,775	-188,979	-4.08%	
Transportation	1,238,995	1,283,978	44,983	3.63%	
Building & Grounds	2,570,590	2,713,950	143,360	5.58%	
Technology	1,100,450	1,126,050	25,600	2.33%	
BOCES w/o Spec Ed & Tech	1,090,878	1,114,018	23,140	2.12%	
Athletics w/transportation	224,550	224,550	-	0.00%	
Supplies & Equipment	542,984	678,734	135,750	25.00%	+100K
Other	<u>2,084,977</u>	<u>2,121,134</u>	<u>36,157</u>	<u>1.73%</u>	
Total Expenditures	<u>67,505,261</u>	<u>69,727,272</u>	<u>2,222,011</u>	<u>3.29%</u>	<u>+925K</u>

**All additional staffing requests increase the budget 925K or an additional 1.37%.**



ARDSLEY UNION FREE SCHOOL DISTRICT  
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Anticipated Revenues 2018-2019

**REVIEW (As of 3/13/18 INCLUDES ALL STAFFING REQUESTS)**

	Adopted <u>2017-18</u>	Proposed <u>2018-19</u>	Dollar <u>Difference</u>	Percent <u>Difference</u>
Fund Balance	1,980,000	1,980,000	-	-
Health Services	20,000	20,000	-	-
Interest	60,000	100,000	40,000	66.67%
Rentals/Facilities Use	795,000	795,000	-	-
Tuition	3,176,311	3,176,311	-	-
Transportation	235,021	245,000	9,979	4.25%
Unclassified Revenues	695,000	695,000	-	-
State Aid	5,102,887	5,059,356	-43,531	-0.85%
Building Aid	1,515,468	1,236,698	-278,770	-18.39%
BOCES Aid	430,681	490,807	60,126	13.96%
Use of Reserves	662,283	<b>373,215</b>	-289,068	-43.65%
Tax Levy	<u>52,832,610</u>	<u>55,555,885</u>	<u>2,723,275</u>	<u><b>5.15%</b></u>
Total Revenue & Fund Balance	<u>67,505,261</u>	<u>69,727,272</u>	<u>2,222,011</u>	<u>3.29%</u>

**Even at the Maximum Allowable Tax Levy (5.15%), to fund all requested positions requires 373,215 in reserves to balance the budget.**



ARDSLEY UNION FREE SCHOOL DISTRICT  
CHALLENGING MINDS. BUILDING CHARACTER. INSPIRING EXCELLENCE.

# Additional Staffing/Program Requests (Superintendent's Recommendations)



# CONCORD ROAD ELEMENTARY SCHOOL

CHALLENGING MINDS. BUILDING CHARACTER. INSPIRING EXCELLENCE.

## *REVIEW- March 13th Budget Presentation*

FTE	Position/Items	Program	Estimated Cost
2.00	Teachers	Elementary Classroom	\$200,000
	2 Classrooms Furniture	Elementary Classroom	\$100,000
1.00	Teacher	Special Education	\$100,000
0.20	Teacher*	Physical Education	\$15,000
0.30	Teacher	Science/Coding	\$30,000
0.10	Teacher*	Art	\$10,000
0.50	Nurse*	Student Services	\$35,000
0.50	Psychologist (CR/MS)	Student Services	\$50,000
		<b>TOTAL</b>	<b>\$540,000</b>

\* Increase to current part-time position.



# CONCORD ROAD ELEMENTARY SCHOOL

CHALLENGING MINDS. BUILDING CHARACTER. INSPIRING EXCELLENCE.

FTE	Position/Items	Program	Estimated Cost
2.00	Teachers	Elementary Classroom	\$200,000
	2 Classrooms Furniture	Elementary Classroom	\$100,000
1.00	Teacher	Special Education	\$100,000
0.20	Teacher*	Physical Education	\$15,000
0.30	Teacher	Science/Coding	\$30,000
0.10	Teacher*	Art	\$10,000
0.50	Psychologist (CR/MS)	Student Services	\$50,000
		<b>TOTAL</b>	<b>\$505,000</b>

**Superintendent recommends for the 2018-2019 Budget**

Information:

- Due to increased enrollment and to ensure appropriate class size.
- Psychologist needed to address social and emotional learning needs as part of the Strategic Plan.

\* Increase to current part-time position.



# CONCORD ROAD ELEMENTARY SCHOOL

CHALLENGING MINDS. BUILDING CHARACTER. INSPIRING EXCELLENCE.

FTE	Position/Items	Program	Estimated Cost
0.50	Nurse*	Student Services	\$35,000
		TOTAL	\$35,000

**Superintendent does not recommend for the 2018-2019 Budget**

### Information:

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





# ARDSLEY MIDDLE SCHOOL

CHALLENGING MINDS. BUILDING CHARACTER. INSPIRING EXCELLENCE.

## *REVIEW- March 13th Budget Presentation*

FTE	Position/Items	Program	Estimated Cost
1.00	Teacher	Elementary Classroom (5th Grade)	\$100,000
1.00	Teacher	Middle School Classroom (6th Grade)	\$100,000
0.50	Psychologist (CR/MS)	Student Services	\$50,000
		<b>TOTAL</b>	<b>\$250,000</b>



# ARDSLEY MIDDLE SCHOOL

CHALLENGING MINDS. BUILDING CHARACTER. INSPIRING EXCELLENCE.

FTE	Position/Items	Program	Estimated Cost
1.00	Teacher	Elementary Classroom (5th Grade)	\$100,000
1.00	Teacher	Middle School Classroom (6th Grade)	\$100,000
0.50	Psychologist (CR/MS)	Student Services	\$50,000
1.00	Teacher	Special Education	\$100,000
		<b>TOTAL</b>	<b>\$350,000</b>



**Superintendent recommends for the 2018-2019 Budget**

Information:

- Due to increased enrollment and to ensure appropriate class size.
- Additional SPED teacher added due to CSE and 504 requirements.
- Psychologist needed to address social and emotional learning needs as part of the Strategic Plan.



# ARDSLEY HIGH SCHOOL

CHALLENGING MINDS. BUILDING CHARACTER. INSPIRING EXCELLENCE.

## *REVIEW- March 13th Budget Presentation*

FTE	Position/Items	Program	Estimated Cost
0.50	Teacher	Science	\$50,000
0.60	Teacher*	English	\$40,000
0.40	Teacher*	Social Studies	\$45,000
		<b>TOTAL</b>	<b>\$135,000</b>

\* Increase to current part-time position.



# ARDSLEY HIGH SCHOOL

CHALLENGING MINDS. BUILDING CHARACTER. INSPIRING EXCELLENCE.

FTE	Position/Items	Program	Estimated Cost
0.50	Teacher	Science	\$50,000
0.60	Teacher*	English	\$40,000
0.40	Teacher*	Social Studies	\$45,000
		TOTAL	\$135,000

**Superintendent recommends for the 2018-2019 Budget**

Information:

- Due to increased enrollment and to ensure appropriate class size.



# Additional Staff/Program Summary

Superintendent's Recommendations 3/27/2018

School/Department	Estimated Cost
Concord Road Elementary	\$505,000
Ardsley Middle School	\$350,000
Ardsley High School	\$135,000
TOTAL	\$990,000



## Fund Balance

Established when the school district has money left over at the end of a fiscal year from either under spending the budget, taking in additional revenue, or a combination of both.

- **Assigned:** A portion may be applied as revenue to the operating budget for the following year.
- **Unassigned:** Not identified for a specific purpose. Allowed to maintain up to 4% of the ensuing budget.
- **Restricted:** Special accounts established through BOE action to provide for a specific identified purpose.



## Fund Balance (Restricted)

The district currently maintains the following Restricted Funds (Reserves):

- Tax Certiorari Reserve.
- Employee Benefit Accrued Liability Reserve.
- Retirement Contribution Reserve.
- Unemployment Insurance Reserve.
- Capital Reserve.



## Fund Balance (Restricted)

### Tax Certiorari Reserve:

#### What is a Tax Certiorari?

- A legal process by which the courts review an assessment of property based upon a grievance made by the owner of the property. If successful, the district is required to refund the property owner the difference between taxes paid and taxes due upon new assessment.
- A reserve is maintained to enable the district to pay tax certiorari refunds without increasing the budget.
- The reserve has a current balance of \$6,656,987.





## Fund Balance (Restricted)

### Employee Benefit Accrued Liability Reserve:

- A reserve is maintained to account for the expense associated with compensation for employee's unused vacation and sick days upon separation from school district employment.
- The reserve has a current balance of \$1,840,969.



## Fund Balance (Restricted)

### Retirement Contribution Reserve:

- A reserve is maintained to mitigate a significant increase in the District's employer retirement contributions to the New York State Local Retirement System.
- The reserve has a current balance of \$2,482,144.



## Fund Balance (Restricted)

### Unemployment Insurance Reserve:

- A reserve is maintained to mitigate a significant increase in expenses associated with reduction in staffing.
- The reserve has a current balance of \$250,000.



## Fund Balance (Restricted)

### Capital Reserve:

- A reserve is maintained to set aside funds for future construction projects, major purchases, or allocation to debt payments.
- The reserve fund cannot be established or spent without voter authorization.
- The reserve has a current balance of \$500,000.



## Fund Balance

Fund Balance	Balance (3/27/2018)
Unassigned (4% Budget)	2,700,210
Restricted - Tax Certiorari	6,656,987
Restricted - EBLAR	1,840,969
Restricted - Retirement	2,482,144
Restricted - Unemployment	250,000
Restricted - Capital	500,000
<b>Total Fund Balance</b>	<b>14,430,310</b>



# Additional Staff/Program Summary

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<b>TOTAL</b>	<b>\$990,000</b>



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Anticipated Expenditures 2018-2019  
(As of 3/27/18)

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Total Expenditures	<u>67,505,261</u>	<u>69,792,272</u>	<u>2,287,011</u>	<u>3.39%</u>	<u>+990K</u>

**Superintendent's recommended staffing requests increase the budget 990K or an additional 1.47%.**



ARDSDLEY UNION FREE SCHOOL DISTRICT  
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Anticipated Revenues 2018-2019  
(As of 3/27/18)

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Total Revenue & Fund Balance	<u>67,505,261</u>	<u>69,792,272</u>	<u>2,287,011</u>	<u>3.39%</u>

**Maximum Allowable Tax Levy (5.15%), to fund all the superintendent's recommended staffing requires \$438,215 from reserves to balance the budget.**





## Why a 5.15% tax levy is not an increase of 5.15% in taxes

Year	Ardsley UFSD Taxable Assessed Value	Change AV compare to prior year	Tax Rate Per \$1,000 AV	Difference (\$) per AV	Difference (%) per AV
2012-13	\$2,331,879,458	+5,608,407	\$19.89	+\$0.36	1.84%
2013-14	\$2,295,906,841	-32,972,644	\$21.18	+\$1.29	6.49%
2014-15	\$2,288,497,220	-10,409,593	\$21.70	+\$0.52	2.46%
2015-16	\$2,295,792,407	+7,295,186	\$22.17	+\$0.47	2.17%
2016-17	\$2,294,537,864	-1,254,542	\$22.46	+\$0.29	1.31%
2017-18	\$2,343,948,980	+49,411,116	\$22.54	+\$0.08	0.36%
2018-19	\$2,466,694,003*	+122,745,023	\$22.52	-\$0.02	-0.09%

\*Based on Assessed Valuation as of March 8, 2018



## 2018-2019 Estimated Average Taxpayer : Decrease in School Taxes

Year	Tax Rate Per \$1,000 AV	Total School Tax	Change in School Taxes
2016-17	\$22.46	\$14,862	+\$192
2017-18	\$22.54	\$14,915	+\$53
2018-19	\$22.52	\$14,902	-\$13

Estimated school taxes based on average market value home of \$661,709



## 2018-2019 Budget: At A Glance

(As of 3/27/18)

**5.15%**

Tax Levy Increase

**3.39%**

Budget-to-Budget Increase

**\$69,792,272**

Total Proposed Budget



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## Questions

For further information regarding the 2018-2019 Budget , please visit the District webpage at:

[www.ardsleyschools.org](http://www.ardsleyschools.org)

Or Email

[budget@ardsleyschools.org](mailto:budget@ardsleyschools.org)



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# Budget Vote and Board of Education Elections

Tuesday, May 15, 2018

Polls open at Ardsley High School

6:00am - 10:00am

2:00pm - 9:00pm

**EVERY VOTE COUNTS**