Budget Workshop III

TUESDAY, MARCH 18, 2025

"PUTTING INPUT INTO ACTION"

THE 2025-2026 ARDSLEY SCHOOL DISTRICT BUDGET

Collaborative Process

The budget represents months of planning, preparation, and prioritization.

October 2024	*Budget documents sent to Principals and Directors*
November 2024	*Budget documents due to the Business Office*
December 2024	*Individual Budget meetings with Principals and Administrative Team*
January/February 2025	*Central Office budget development based on requests and priorities*
February, 2025	*Follow up meetings with all principals and directors.*
February 11, 2025	*BOE Meeting / First Budget Presentation - Introduction the Budget*
March 4, 2025	*BOE Meeting/Enrollment and other factors impacting the budget*
March 12, 2025	*BOE Budget Committee Meeting*
March 18, 2025	*BOE Meeting/ Roll Out of Budget*
April 8, 2025	*Additional budget discussion in BOE Meetings*
April/May 2025	*Refine Budget / BOE Meeting/Adoption of Budget by Board of Education*
May 20, 2025	*Community Vote on School Budget*

THREE KEY TAKEAWAYS

(Data Book Presentation 1/28/2025)

TAKEAWAYS	ACTIONS
Nearly half of our eligible students (11th and 12th grade) do not take even one AP course. Yet the data suggests our AP program provides excellent preparation for students to achieve at the highest levels on the exams (14/20 with 90% or better passing rates).	Expand AP options, incentivize students to take courses and exams, encourage more students to challenge themselves at the highest level and explore interests. Make AP more accessible and send the message that success in AP is attainable.
Students being classified (provided with official Individual Education Plans) has risen significantly over the past three years. Approximately 50 student increase since the 2022-2023 school year. This often takes them out of the general education environment and places them (to various degrees) in the special education environment. While we want students to get the supports if special education is required, we also want to adhere to the principle that students will thrive in the least restrictive and most rigorous environment possible.	We need to focus on our multi-tiered system of supports initiative. We must provide guidance and professional development to our entire educational team to ensure all of our teachers are able to deliver interventions and accommodations for students <u>before</u> the student is referred for classification. We also need to commit to our foundational math and literacy programs at the primary level. We must continue to implement evidenced-based instructional methodologies.
Ninety-nine percent of our students are going directly into a post-secondary education setting immediately after graduation. Therefore, we can hone in our efforts to prepare them for their experiences after Ardsley.	Need to focus on providing courses and experiences that are aligned with expectations of desirable colleges and universities. Ensure our counselors have the tools they need to help our student access higher education.

Moving forward our vision though investment

(Entry Plan Presentation 3-4-25)

Make Ardsley Schools centers of innovative and rigorous learning, where every student is prepared to succeed in college, career, and life.

- **Ensure learning is relevant and engaging, so that Ardsley's students build capacities for analytical rigor, imaginative thought, and nuanced skepticism.**
- **Incorporate experiences that emphasize the importance of acting against intolerance and injustice by serving as conduits for the development of interconnected communities.**
- **Prepare our students to lead balanced lives characterized by learning and understanding, positive connections, and the joy of discovering and creating.**

Connections

Data Presentation

Entry Plan Overview

Budget Priorities

HIGHLIGHTS OF THE 2025-2026 BUDGET

CRS	Coordinator of Student Support (CSS): To help build skills, foundational needs and SEL.
	Special Educators: To accommodate growing population of classified students.
AMS	Grade level coordinators: Add SEL and personalization to the AMS experience.
AHS	New course offerings in a number of areas including business.
	Music Teacher: Less travel, new courses and opportunities for small group lessons.
DISTRICTWIDE	MTSS Coordinators at each building to drive this initiative forward.
	Professional development for teachers to coordinate curriculum and instruction.

New Classes for 2025-2026 at Ardsley High School

Music
- AP Music Theory
- Digital Music
- Jazz Improvisation

Math
- Algebra II
- Algebra II Topics
- Algebra II Honors
- Algebra II CT

Science
- Conceptual Chemistry
- Conceptual Physics (one course now vs. two)
- Contemporary Issues in Science

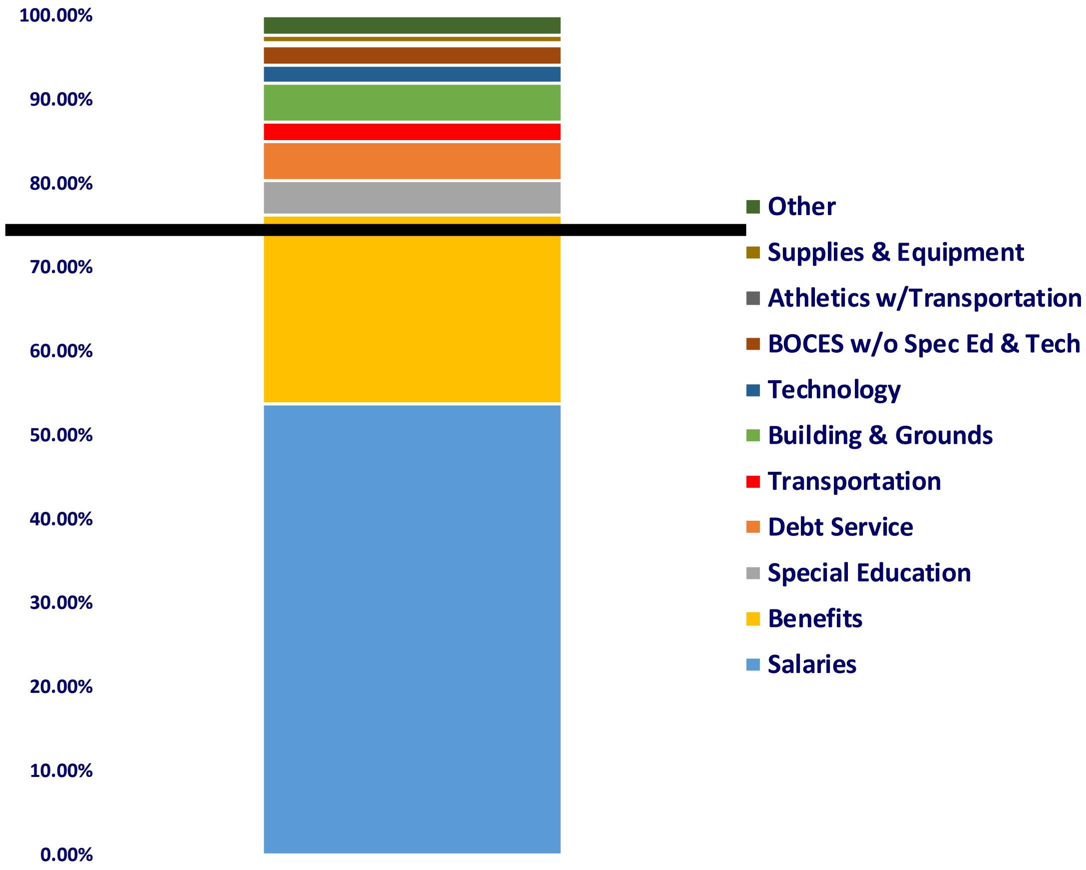
Social Studies
- AP World History: Modern
- Sociology and Pop Culture
- Inequity, Conflict, and the Environment

Business
- Intro To Business
- Personal Finance (SUNY Albany credit)
- Entrepreneurship
- Intro to Marketing

Additional ICT Courses
- Global 10 Regents
- English 9 Regents

Budget Challenges

- Salaries and benefits comprise over 75% of our total budget.
- Just those two expense lines increase the budget by $1,900,000.
- The $1.9 million increase represents a 2.25% impact to the overall budget for next year.
- For the remaining increase we are able to maximize impact:
    - Pursue our vision
    - Preserve current programming
    - Expand opportunities and supports for students at all levels
    - Anticipate and preparing for higher costs on many items
    - Ensure that Ardsley students have every chance to succeed



Thoughtful and Responsible Budgeting Over Time

2023-2024 - District Expenditures Per Pupil		
Greenburgh	$45,820	
Irvington	$41,056	
Elmsford	$41,020	
Scarsdale	$37,574	
Hastings	$37,085	Ardsley - Projected for 2025-2026 - $37,549
Tarrytown	$37,078	
Dobbs Ferry	$36,675	
Ardsley	$35,665	

Two years later and Ardsley is still in the lower half of the 23-24 Cost Per Pupil compared to surrounding districts. This shows responsible and thoughtful budgeting over time.

"PUTTING INPUT INTO ACTION"

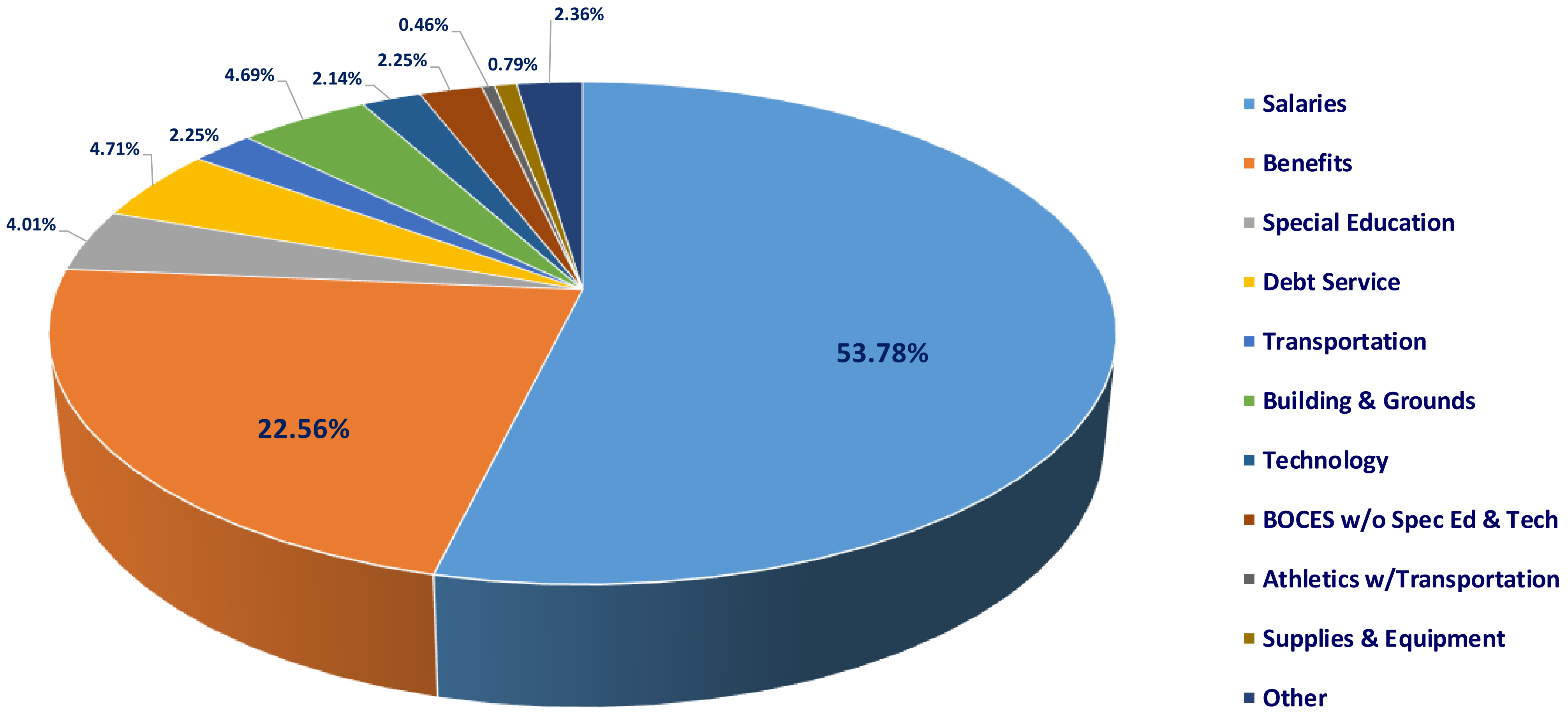
THE NUMBERS

Anticipated Expenditures – before changes to staffing/programs

	Adopted 2023-24	Actual 2023-2024	Adopted 2024-25	Projected 2024-25	Proposed 2025-26	Dollar Difference	Percent Change
Salaries	43,534,747	42,673,320	44,494,386	44,336,310	45,801,586	1,307,200	2.94%
Benefits	17,352,598	16,396,026	18,630,663	17,778,970	19,215,388	584,725	3.14%
Special Education	3,721,037	2,733,551	3,749,951	2,758,783	3,418,977	-330,974	-8.83%
Debt Service	5,395,447	5,393,286	4,981,780	4,982,153	4,010,098	-971,682	-19.50%
Transportation	1,874,302	1,681,459	1,860,358	1,786,934	1,912,144	51,786	2.78%
Building & Grounds	3,766,225	3,259,416	3,808,159	4,023,416	3,990,565	182,406	4.79%
Technology	1,409,772	1,448,592	1,868,050	1,873,305	1,825,092	-42,958	-2.30%
BOCES w/o Spec Ed & Tech	1,560,266	1,857,466	1,821,385	1,751,359	1,913,686	92,301	5.07%
Athletics w/Transportation	415,500	316,930	391,750	318,146	395,750	4,000	1.02%
Supplies & Equipment	781,290	909,119	701,268	766,986	671,002	-30,266	-4.32%
Other	1,932,752	1,787,204	1,982,400	2,262,021	2,005,980	23,580	1.19%
Other - Set Aside (Math/ELA)	142,958	0	0	0	0	0	0.00%
Transfer to Capital	0	3,634,600	0	0	0	0	0.00%
Total Expenditures	**81,886,893**	**82,090,970**	**84,290,149**	**82,638,385**	**85,160,268**	**870,119**	**1.03%**

Debt service includes the lease purchase of three (3) replacement vans (wheelchair, single and dual wheel). Includes estimated new debt related to capital project and reflects the conclusion of tax certiorari debt payments.
Projection is as of 2/28/25, as we continue through the school year this will continue to change

2025-2026 Anticipated Expenditures



Salary and benefits comprise over 75% of the budget.

Year over year expenditure variances – no changes to staffing/programs

- Salaries
  - Contractual increases
  - Four units in negotiations
- Benefits
  - Health insurance
    - Active and non-Medicare eligible retiree plan rates increasing 9.08%, Medicare plan rates increasing average 8.46% (24/25 was 11% and 6.17% respectively)
    - Rising cost of health care is challenging – three-year overall average increase in premiums has been almost 9%/yr.
  - Pension
    - NYS Employers Retirement System (ERS) – average increased to 15.2% from 16.5%
    - NYS Teachers Retirement System (TRS) rate – estimated decrease to 9.59% from 10.11%

Year over year expenditure variances – no changes to staffing/programs

- Special Education
  - Out of district placements, services
  - Existing and projected student needs
- Debt Service
  - Drop off tax certiorari debt issued 15 years ago to cover tax certiorari claims
  - Estimates for lease purchase of three replacement vans (wheelchair, 20 pass., 30 pass.)
  - New debt for capital project
- Transportation
  - Increases for CPI
- Buildings & Grounds
  - Increases based on CPI and prevailing wage for security and contractual cleaning

Year over year expenditure variances – no new staffing/programs cont'd

- Technology
  - Replacement schedule for hardware – chromebooks, smartboards, desktops
  - Infrastructure replacement schedule continues (WIFI access points/switches)
  - Increasing software - instructional, infrastructure and network security
- BOCES
  - Share of Administrative and Capital Costs – .55% decrease
  - Estimated increases in professional development, security consultant and athletic official costs

Year over year expenditure variances – no new staffing/programs cont'd

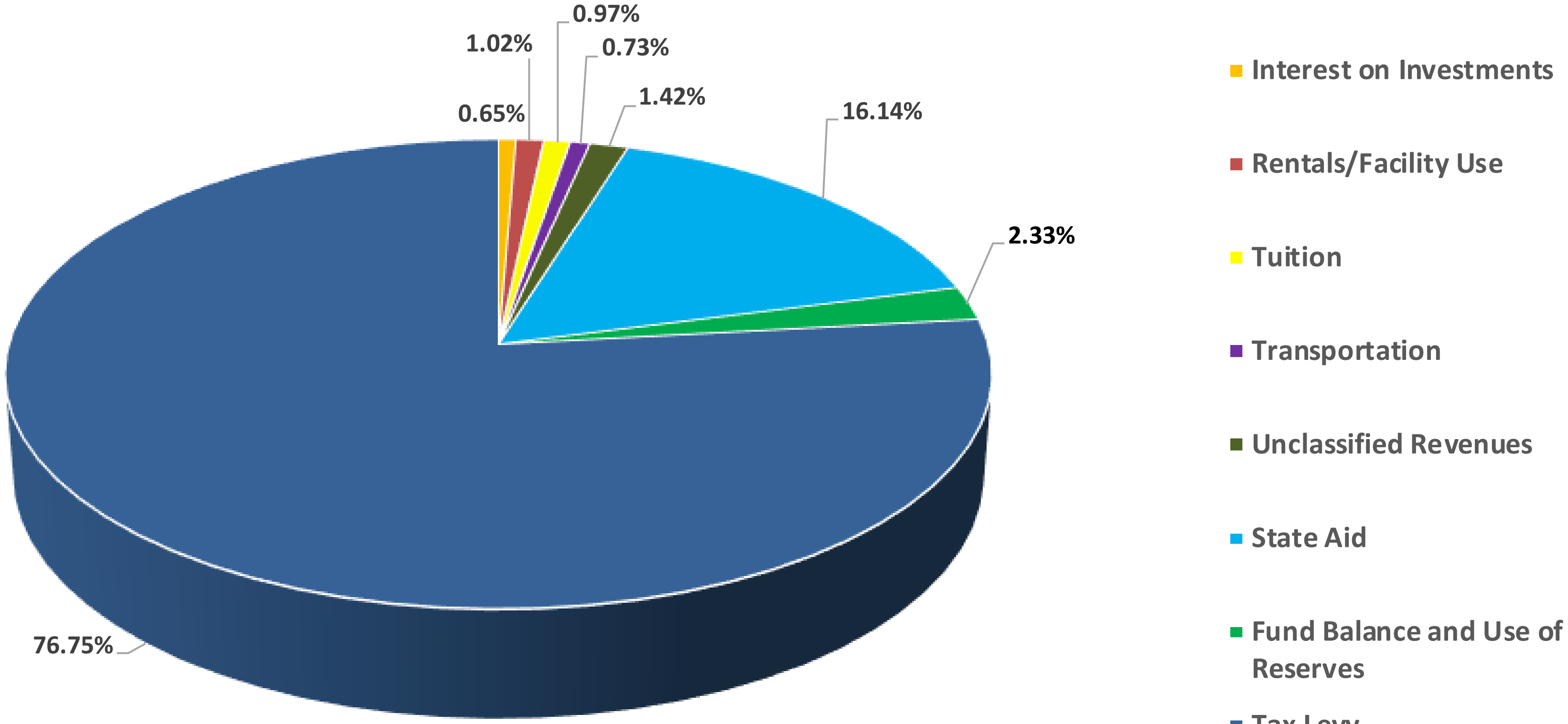
- Supplies & Equipment
  - Includes replacement of additional facilities truck
  - Allocation for door lock hardware replacements
  - P/Y budgeted for pool timing system replacement which accounts for decline
- Other
  - Health services costs increasing
  - Increase in non-BOCES professional development costs

Anticipated Revenues - before changes to staffing/programs

	Adopted 2023-24	Actual 2023-2024	Adopted 2024-25	Projected 2024-2025	Proposed 2025-26	Dollar Difference	Percent Difference
Interest on Investments	100,000	1,678,774	475,000	968,991	550,000	75,000	15.79%
Rentals/Facility Use	814,000	1,110,309	854,480	1,046,245	870,885	16,405	1.92%
Tuition	1,865,000	1,139,388	1,350,000	888,314	830,000	-520,000	-38.52%
Transportation	468,454	1,138,874	534,665	1,611,604	621,751	87,086	16.29%
Unclassified Revenues	854,675	2,015,526	1,146,545	1,291,504	1,206,649	60,104	5.24%
State Aid	11,828,061	11,612,064	11,727,443	12,312,225	11,646,992	-80,451	-3.96%
State Aid (Math/ELA Set Aside)	0	0	383,958		0	-383,958	-100.00%
Building Aid	1,036,745	1,734,310	1,121,324	1,650,299	1,340,202	218,878	19.52%
BOCES Aid	702,317	849,106	732,150	0	754,260	22,110	3.02%
Total Non-Tax Revenue	**17,669,252**	**21,278,350**	**18,325,565**	**19,769,182**	**17,820,739**	**-504,826**	**-2.75%**
Fund Balance	1,980,000	0	1,980,000		1,980,000	0	0.00%
Use of Reserves	987,641	0	734,584		0	-734,584	0.00%
Tax Levy	61,250,000	61,250,000	63,250,000	63,250,000	65,359,529	2,109,529	3.34%
Total Revenue	**81,886,893**	**82,528,350**	**84,290,149**	**83,019,182**	**85,160,268**	**870,119**	**1.03%**

State aid is based on executive budget (except BOCES aid projection), which will change when enacted in April.
**Using $1,980,000 of fund balance we would be <u>below</u> the maximum tax levy of $65,844,111 (4.16%)*
Projection is as of 2/28/25, as we continue through the school year this will continue to change.

2025-2026 Anticipated Revenues



Tax levy is approximately 77% of the budget, state aid is estimated at 16% of the budget.

Year over year revenue variances

- Interest
  - Projecting further rate declines in 25/26
- Rentals/Facility Use
  - Includes projected increases for leases of space
  - Recreation programs have offsetting expenditures
- Tuition
  - Declining tuition students from other districts
  - Non-resident tuition declining
- Transportation
  - Management Fees
  - Estimated costs of sharing rides on Ardsley owned vehicles which are offset by expenditures

Year over year revenue variances cont'd

- Sales Tax
  - Increased assumption relative to history since rise in sales tax rates
  - Dependent on economy
- State Aid
  - Executive budget - increase is related to estimated building aid starting for completed projects
  - BOCES aid projection directly from BOCES
  - Legislative budget expected in April (may not be on-time)

2025-2026 and Beyond: Issues of Concern and Uncertainty

- Non-Tax Revenues are declining
  - Interest
  - Tuition
- Foundation aid
- Federal funds have expired (COVID)
- Future of federal funding is not certain
- Years of inflation and cost uncertainty
- Electric Bus Mandate
- School Safety
- Cyber Safety

2025-2026 Budget: At A Glance
(As of 3/18/25 Before Staffing/Program Changes)

3.34% *

Tax Levy Increase

1.03%

Budget-to-Budget Increase

$85,160,267

Total Proposed Budget

**Below* the maximum allowable tax levy of $65,884,111 and applying fund balance of $1,980,000*

Staffing / Program Changes

Projected Changes

FTE	Position/Items	Program	Estimated Cost
2	Teacher	Special Educator	$230,000
1	Teacher	Coordinator of Student Support	$115,000
		Total Additions	**$345,000**
(2)	Teacher	Reduce two elementary sections - enrollment	($230,000)
		Total Reductions	**($230,000)**
		Total Concord Road Elementary	**$115,000**

FTE	Position/Items	Program	Estimated Cost
0.4	Teacher	Math	$46,000
0.4	Teacher	Science	$46,000
N/A	Stipend	Grade Level Coordinators (4)	$9,560
N/A	Stipend	MTSS Leader	$13,500
		Total Ardsley Middle School	**$115,060**

FTE	Position/Items	Program	Estimated Cost
1	Teacher	Special Educator	$115,000
1	Teacher	Music	$115,000
N/A	Stipend	MTSS Leader	$13,500
		Total Ardsley High School	**$243,500**

Summary – Projected Changes

Additions:

School/Department	FTE	Estimated Cost
Concord Road Elementary	3.00	$345,000
Ardsley Middle School	0.80	$115,060
Ardsley High School	2.00	$243,500
SUBTOTAL	**5.8**	**$703,560**

Reductions/Shifts:

School/Department	FTE	Estimated Cost
Concord Road Elementary	(2.00)	($230,000)
SUBTOTAL	**(2.00)**	**($230,000)**

TOTAL	**3.80**	**$473,560**

Anticipated Expenditures – after changes to staffing/programs

	Adopted 2023-24	Actual 2023-2024	Adopted 2024-25	Projected 2024-25	Proposed 2025-26	Dollar Difference	Percent Change	Impact of Staffing/Program Changes
Salaries	43,534,747	42,673,320	44,494,386	44,336,310	46,147,746	1,653,360	3.72%	+ $346,160
Benefits	17,352,598	16,396,026	18,630,663	17,778,970	19,342,788	712,125	3.82%	- ($127,400)
Special Education	3,721,037	2,733,551	3,749,951	2,758,783	3,418,977	-330,974	-8.83%	
Debt Service*	5,395,447	5,393,286	4,981,780	4,982,153	4,010,098	-971,682	-19.50%	
Transportation	1,874,302	1,681,459	1,860,358	1,786,934	1,912,144	51,786	2.78%	
Building & Grounds	3,766,225	3,259,416	3,808,159	4,023,416	3,990,565	182,406	4.79%	
Technology	1,409,772	1,448,592	1,868,050	1,873,305	1,825,092	-42,958	-2.30%	
BOCES w/o Spec Ed & Tech	1,560,266	1,857,466	1,821,385	1,751,359	1,913,686	92,301	5.07%	
Athletics w/Transportation	415,500	316,930	391,750	318,146	395,750	4,000	1.02%	
Supplies & Equipment	781,290	909,119	701,268	766,986	671,002	-30,266	-4.32%	
Supplies & Equipment - One Time	0	0	0	0	0	0	0.00%	
Other	1,932,752	1,787,204	1,982,400	2,262,021	2,005,980	23,580	1.19%	
Other - Set Aside (Math/ELA)	142,958	0	0	0	0	0	0.00%	
Transfer to Capital	0	3,634,600	0	0	0	0	0.00%	
Total Expenditures	**81,886,893**	**82,090,970**	**84,290,149**	**82,638,385**	**85,633,828**	**1,343,679**	**1.59%**	**+ $473,560**

After all staffing/program changes total expenditures increase by .56%
Debt service includes the lease purchase of three (3) replacement vans (wheelchair, single and dual wheel). Includes estimated new debt related to capital project and reflects the conclusion of tax certiorari debt payments.
Projection is as of 2/28/25, as we continue through the school year this will continue to change

Anticipated Revenues - after changes to staffing/programs

	Adopted 2023-24	Actual 2023-2024	Adopted 2024-25	Projected 2024-2025	Proposed 2025-26	Dollar Difference	Percent Difference
Interest on Investments	100,000	1,678,774	475,000	968,991	550,000	75,000	15.79%
Rentals/Facility Use	814,000	1,110,309	854,480	1,046,245	870,885	16,405	1.92%
Tuition	1,865,000	1,139,388	1,350,000	888,314	830,000	-520,000	-38.52%
Transportation	468,454	1,138,874	534,665	1,611,604	621,751	87,086	16.29%
Unclassified Revenues	854,675	2,015,526	1,146,545	1,291,504	1,206,649	60,104	5.24%
State Aid	11,828,061	11,612,064	11,727,443	12,312,225	11,646,992	-80,451	-3.96%
State Aid (Math/ELA Set Aside)	0	0	383,958	0	0	-383,958	-100.00%
Building Aid	1,036,745	1,734,310	1,121,324	1,650,299	1,340,202	218,878	19.52%
BOCES Aid	702,317	849,106	732,150	0	754,260	22,110	3.02%
Total Non-Tax Revenue	**17,669,252**	**21,278,350**	**18,325,565**	**19,769,182**	**17,820,739**	**-504,826**	**-2.75%**
Fund Balance	1,980,000	0	1,980,000	0	1,980,000	0	0.00%
Use of Reserves	987,641	0	734,584	0	0	-734,584	0.00%
Tax Levy*	61,250,000	61,250,000	63,250,000	63,250,000	65,833,089	2,583,089	4.08%
Total Revenue	**81,886,893**	**82,528,350**	**84,290,149**	**83,019,182**	**85,633,828**	**1,343,679**	**1.59%**

State aid is based on executive budget and current BOCES projection, which will change when enacted in April.
**Applying $1,980,000 of fund balance, we are still below the maximum allowable tax levy of $65,884,111.*
Projection is as of 2/28/25, as we continue through the school year this will continue to change

2025-2026 Budget: At A Glance

(As of 3/18/25 Includes All Staffing/Program Changes)

4.08%*

Tax Levy Increase

1.59%

Budget-to-Budget Increase

$85,633,828

Total Proposed Budget

**Below the maximum allowable tax levy of $65,884,111 and use of fund balance of $1,980,000*

Estimated Tax Rate Comparison

Budget Presentation	Budget	Budget to Budget	Tax Levy	Tax Levy Increase	Assessed Value as of February 27, 2025	Projected Tax Rate* Per $1,000	Change From 2024/2025 Tax Rate (20.4381)
Without Staffing/Program Changes	85,160,267	1.03%	65,440,929	3.46%	3,270,861,270	20.007	-2.11%
With Staffing/Program Changes	85,633,828	1.59%	65,833,089	4.08%	3,270,861,270	20.127	-1.52%

The formula to calculate estimated taxes =
Assessed Value of Your Property x .02013 (tax rate/1,000)

At 02/27/2025 the calculated single family average assessed value for Ardsley Union Free School District was $863,300

2025/2026 Budget	Projected Tax Rate* Per $1,000	Average Assessed Value	Estimated Taxes
With Staffing/Program Changes	20.13	863,300	17,376

**Using assessed value as of February 27, 2025 final assessed value may change.*

Tax Rate History

Year	Ardsley 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	69,032,752	5,608,407	46,413,489	$672.34	$10.33	1.56%
2013-14	67,817,751	(1,215,001)	48,639,054	$716.95	$44.61	6.63%
2014-15	67,510,668	(307,083)	49,656,247	$735.29	$18.35	2.56%
2015-16	67,725,876	215,208	50,893,133	$750.77	$15.48	2.11%
2016-17	67,688,867	(37,009)	51,533,827	$760.81	$10.03	1.34%
2017-18	2,342,209,969	N/A*	52,832,610	$22.54	N/A*	N/A*
2018-19	2,465,088,603	122,878,634	55,315,743	$22.44	($0.11)	-0.48%
2019-20	2,573,411,655	108,323,052	56,836,923	$22.07	($0.37)	-1.63%
2020-21	2,625,599,225	52,187,570	58,350,000	$22.21	$0.14	0.64%
2021-22	2,641,605,585	16,006,360	60,000,000	$22.71	$0.50	2.23%
2022-23	2,756,414,475	114,808,890	60,560,166	$21.96	($0.75)	-3.29%
2023-24	2,989,894,440	233,479,965	61,250,000	$20.48	($1.48)	-6.73%
2024-25	3,094,472,872	104,578,432	63,250,000	$20.44	($0.04)	-0.21%
2025-26**	3,270,861,270	176,388,398	65,833,089	$20.13	($0.31)	-1.52%

**Re-assessment change to full valuation*
***Using assessed value as of February 27, 2025, final assessed value may change*

Budget Development Process – Next Steps / Future Meetings

Budget Considerations

- Confirm staffing changes/other requests and program needs;
- Finalize tax levy with BOE/Budget Committee

April 8th

Public Budget Work Session IV

Superintendent's Recommended Budget

→

April 22nd

Board Budget Adoption/Property Tax Report Card

BOCES Budget Vote

→

May 6th

Annual School District Budget Hearing

Budget Vote and Board of Education Elections

Tuesday, May 20, 2025

Polls open at Ardsley High School

6:00am - 10:00am

2:00pm - 9:00pm

Questions

For further information regarding the 2025-2026 Budget, please visit the District webpage at:

www.ardsleyschools.org

or email

budget@ardsleyschools.org