

Ardsley Union Free School District



2021-2022 Proposed Budget Adoption
April 20, 2021



Ardsley Union Free School District 2021-2022 Budget Additions

Concord Road Elementary



- .2 Physical Education
- 4 Teaching Assistants – 1st and 2nd Grades

Ardsley Middle School



- .6 Reading Interventionist

Ardsley High School



- .5 Science

Districtwide



- Equity Leader Stipend
- Summer Credit Recovery

Ardsley Athletics



- Modified Sports
- Varsity Assistants for Boys/Girls Soccer and Baseball/Softball

Proposed Budget – Anticipated Expenditures

| | Adopted 2020-21 | Proposed 2021-22 | Dollar Difference | Percent Change |
|---------------------------------|----------------------------|-----------------------------|------------------------------|---------------------------|
| Salaries | 40,022,407 | 40,526,881 | 504,474 | 1.26% |
| Benefits | 15,504,357 | 16,270,442 | 766,085 | 4.94% |
| Special Education | 3,184,015 | 3,106,815 | -77,200 | -2.42% |
| Debt Service* | 4,473,141 | 4,472,808 | -333 | -0.01% |
| Transportation | 1,691,901 | 1,549,578 | -142,323 | -8.41% |
| Building & Grounds | 2,900,514 | 3,077,200 | 176,686 | 6.09% |
| Building & Grounds - One Time | 12,500 | 0 | -12,500 | -100.00% |
| Technology | 1,017,868 | 1,333,400 | 315,532 | 31.00% |
| BOCES w/o Spec Ed & Tech | 1,322,487 | 1,435,865 | 113,378 | 8.57% |
| Athletics w/Transportation | 396,100 | 390,050 | -6,050 | -1.53% |
| Supplies & Equipment | 498,564 | 480,510 | -18,054 | -3.62% |
| Supplies & Equipment - One Time | 70,000 | 38,000 | -32,000 | -45.71% |
| Other | 1,876,380 | 1,998,912 | 122,532 | 6.53% |
| Total Expenditures | 72,970,234 | 74,680,461 | 1,710,227 | 2.34% |

***Debt Service includes the 5-year lease/purchase of four new buses.**

State Aid – Executive Budget

- Foundation Aid Frozen
- Expense Based Aids Combined (Services Aid)
- Local District Funding Adjustment
 - Supplanted by Federal Funds
 - Reducing STAR

Revenue Included in Superintendent's Recommended Budget

| |
|--|
| Foundation Aid |
| BOCES |
| High Cost Excess Cost |
| Private excess cost |
| Hardware & Technology |
| Software, Library, Textbook |
| Transporation incl Summer |
| Building Aid |
| High Tax Aid |
| Subtotal |
| STAR Payment* |
| Local District Funding Adj. |
| State Subtotal (not incl. STAR) |
| Covid-19 Suppl. Stimulus |
| Total |

| INCLUDED IN SUPT. RECOMMENDED BUDGET | |
|--|------------------|
| 21-22 Exec. Budget w/BOCES Aid per BOCES | |
| | 3,771,129 |
| | 485,783 |
| | 133,707 |
| | 183,751 |
| | 21,460 |
| | 185,529 |
| | 672,982 |
| | 1,036,745 |
| | 193,387 |
| Subtotal | 6,684,473 |
| STAR Payment* | 2,980,063 |
| Local District Funding Adj. | (2,226,126) |
| State Subtotal (not incl. STAR) | 7,438,410 |
| Covid-19 Suppl. Stimulus | 2,226,126 |
| Total | 9,664,536 |

(Included STAR)

Combined as Services Aid in Executive Budget Run

State Aid – Executive Budget vs. Enacted Budget

| | INCLUDED IN SUPT. RECOMMENDED BUDGET | | |
|--|---|---|---|
| | 21-22 Exec. Budget w/BOCES Aid per BOCES | 21-22 Aid included in Budget (using BOCES est) | Difference Executive Budget and Enacted Budget |
| Foundation Aid | 3,771,129 | 4,645,013 | 873,884 |
| BOCES | 485,783 | 485,783 | - |
| High Cost Excess Cost | 133,707 | 133,707 | - |
| Private excess cost | 183,751 | 183,020 | (731) |
| Hardware & Technology | 21,460 | 21,277 | (183) |
| Software, Library, Textbook | 185,529 | 185,570 | 41 |
| Transporation incl Summer | 672,982 | 672,982 | - |
| Building Aid | 1,036,745 | 1,036,745 | - |
| High Tax Aid | 193,387 | 193,387 | - |
| Subtotal | 6,684,473 | 7,557,484 | 873,011 |
| STAR Payment* | 2,980,063 | | |
| Local District Funding Adj. | (2,226,126) | | |
| State Subtotal (not incl. STAR) | 7,438,410 | 7,557,484 | 873,011 |
| Covid-19 Suppl. Stimulus | 2,226,126 | | |
| Total | 9,664,536 | 7,557,484 | |

(Included STAR)

 Increase in State Aid

- Foundation Aid – Budget Includes Three-Year Full Phase-In
 - Provided the full phase-in level is sustained, this additional aid can support recurring expenditures in the budget
- Expense Based Aids Remain – No Services Aid Combination
- Eliminated the Local District Funding Adjustment
- STAR removed – not state aid

Federal Funds

| Federal Funding | Projected Allocation | Comments* |
|---|----------------------|---|
| Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) | \$2,226,126 | Have until September 30, 2023 to spend the funds |
| American Rescue Plan Act (ARPA) | \$451,615 | Have until September 30, 2024 to spend the funds, Plan on website by July 1, 2021, public comment |
| Total | \$2,677,741 | |

**Conflicting information, will confirm as more information is available.*

Federal Funds, cont'd.

- Federal stimulus funds from both CRRSA/ARPA available for use over next few years.
- Recorded in the special aid fund, similar to the IDEA and Title grants
- One-time funding has specific parameters for use (i.e., ARPA – 20% reserved for learning loss)
- Use for non-recurring costs
- Awaiting additional guidance to develop a plan for use of funds.

Universal Pre-K

- Recorded in the special aid fund
- Universal Pre-K funds – First time receiving this allocation, researching guidance and length of funding.
- Projected allocation for 2021-2022: \$280,800

Real Property Tax Relief Credit

- New property tax relief credit
- Eligibility:
 - The property must be the residence of the owner
 - Owner must pay more than 6% of their gross income on property taxes
- Maximum credit available is \$350
- Full benefit for property owners earning less than \$75,000 and is phased out up to \$250,000 annually.
- Available for tax years 2021 through 2023.

State and Federal Aid – Future Considerations

- Foundation Aid Full Formula Phase-In: Is there a risk that is could change?
- State budget included \$12.6 billion federal funds
- What will be the impact on state budget after exhaustion of federal funds?
- New state revenue sources
- Continue to monitor state's fiscal projections for longer-term sustainability of aid

Proposed Budget – Anticipated Revenues

| | Adopted 2020-21 | Proposed 2021-22 | Dollar Difference | Percent Difference |
|------------------------------|----------------------------|-----------------------------|--------------------------|---------------------------|
| Health Services | 20,000 | 0 | -20,000 | -100.00% |
| Interest on Investments | 60,000 | 60,000 | 0 | 0.00% |
| Rentals/Facility Use | 795,000 | 795,000 | 0 | 0.00% |
| Tuition | 2,500,000 | 2,380,000 | -120,000 | -4.80% |
| Transportation | 407,813 | 511,413 | 103,600 | 25.40% |
| Unclassified Revenues | 710,163 | 885,261 | 175,098 | 24.66% |
| State Aid | 4,191,007 | 6,034,956 | 1,843,949 | 44.00% |
| Building Aid | 1,121,324 | 1,036,745 | -84,579 | -7.54% |
| BOCES Aid | 558,150 | 485,783 | -72,367 | -12.97% |
| Total Non-Tax Revenue | 10,363,457 | 12,189,158 | 1,825,701 | 17.62% |
| Fund Balance | 2,736,777 | 1,980,000 | -756,777 | -27.65% |
| Use of Reserves | 1,520,000 | 511,303 | -1,008,697 | -66.36% |
| Tax Levy* | 58,350,000 | 60,000,000 | 1,650,000 | 2.83% |
| Total Revenue | 72,970,234 | 74,680,461 | 1,710,227 | 2.34% |

*Below the maximum allowable tax levy (MATL = 3.30%)

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 | \$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 | \$2,641,764,955 ** | 16,165,730 | 60,000,000 | \$22.71 | \$0.50 | 2.26% |

*Re-assessment change to full valuation

**Assessed value as of March 8th, final assessed value may change.



Ardsley Union Free School District

Challenging Minds. Building Character. Inspiring Excellence.

Proposed 2021-2022 Budget: At A Glance

2.83%*

Tax Levy Increase

2.34%

Budget-to-Budget Increase

\$74,680,461

Total Proposed Budget

*Below the Maximum Allowable Tax Levy (3.3%)
Includes \$511,303 use of reserves and \$1,980,000 fund balance.*



Ardsley Union Free School District
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Budget Vote and Board of Education Elections

Tuesday, May 18, 2021

Polls open at Ardsley High School

6:00am - 10:00am

2:00pm - 9:00pm



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Questions

For further information regarding the 2021-2022 Budget,
please visit the District webpage at:

www.ardsleyschools.org

or email

budget@ardsleyschools.org