



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

# Budget Workshop

Tuesday, March 15, 2022

# BUDGET



# Budget Challenges and Unknown Impacts

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- Enrollment
  - Kindergarten Registration
  - Changes (move in/out) during the school year
  - Special education placements (potential)
- Contractual Obligations – three contracts expiring June 2022 (Teachers, Clerical and Aides/Assistants)
- State Aid – using executive budget, enacted budget will be in April
- Assessed Tax Valuations (August)
- Post-COVID
- Inflation
  - CPI (May) drives contract renewals such as transportation, contractual cleaning and security
  - Costs are rising – utilities (electricity and heat), gasoline/diesel, supplies, technology
- Supply Chain Issues

# Budget Development – Known Impacts

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- Enrollment
  - Class sizes
- Benefits
  - Health insurance – rates increased 1.5%
  - Worker’s compensation fund contribution decreased 3.3%
  - NYS Employers Retirement System (ERS) – average 11.6% (decrease)
  - NYS Teachers Retirement System (TRS) rate – 10.29% (increase)
- State aid – increasing based on executive budget
- Tax cap calculation
  - CPI capped at 2% (4.7%)
  - Tax base growth factor 1%
- Debt service (includes estimate for lease purchase of four (4) replacement buses)
- Special education placements
- Reduction of non-resident tuition students
- Energy Performance Contract (solar project) – should reduce electricity costs

# Anticipated Expenditures

As of March 15, 2022

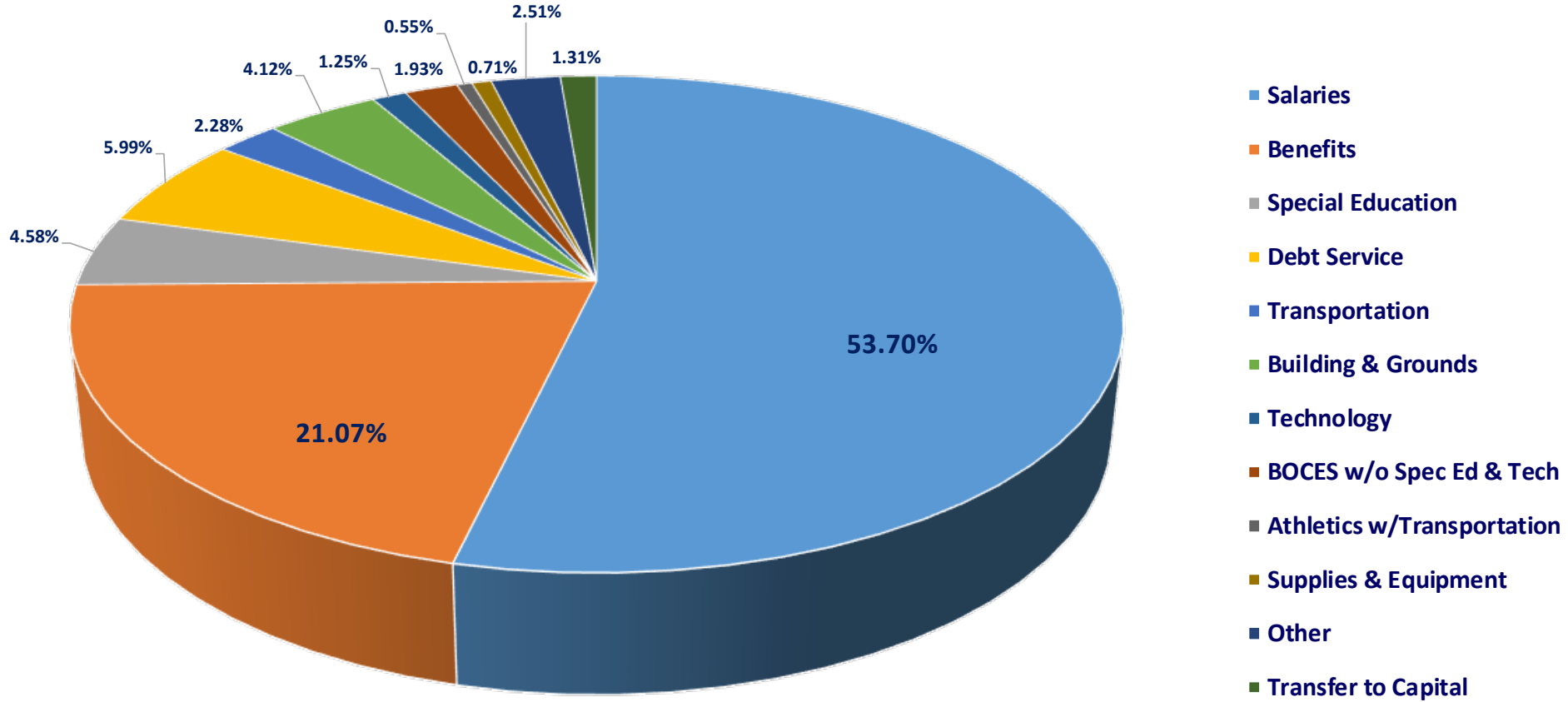
**\*Includes NO additional staffing requests**

	<b>Adopted 2021-22</b>	<b>Proposed 2022-23</b>	<b>Dollar Difference</b>	<b>Percent Change</b>
Salaries	40,526,881	40,886,573	359,692	0.89%
Benefits	16,270,442	16,041,379	-229,062	-1.41%
Special Education	3,106,815	3,490,551	383,736	12.35%
Debt Service	4,472,808	4,563,047	90,239	2.02%
Transportation	1,549,579	1,738,830	189,251	12.21%
Building & Grounds	3,077,200	3,133,750	56,550	1.84%
Technology	1,333,400	948,400	-385,000	-28.87%
BOCES w/o Spec Ed & Tech	1,435,865	1,470,123	34,258	2.39%
Athletics w/Transportation	390,050	419,500	29,450	7.55%
Supplies & Equipment	480,510	539,810	59,300	12.34%
Supplies & Equipment - One Time	38,000	0	-38,000	-100.00%
Other	1,998,912	1,909,582	-89,330	-4.47%
Transfer to Capital	0	1,000,000	1,000,000	100.00%
<b>Total Expenditures</b>	<b>74,680,461</b>	<b>76,141,545</b>	<b>1,461,084</b>	<b>1.96%</b>

*Debt service includes the lease purchase of four (4) replacement buses.*

*Equipment includes necessary upgrade of security system (approx. \$62k) and replacement Gator (maintenance utility vehicle, approx. \$23k)*

# 2022-2023 Anticipated Expenditures



Salaries and benefits comprise close to 75% of the budget.

# Transfer to Capital

- \$1 million transfer to capital to fund HVAC, Ventilation and UVC Filtration Upgrades
- Utilizing CRRSA funds for eligible purchases of technology (h/w and s/w), academic supports, and professional development
- Enables us to obtain building aid on the project and manage any supply chain or NYSED facilities planning delays (estimated building aid percentage is 53.3%)

Type	Description	Amount
Technology (H/W and S/W)	Storage Servers, Chromebooks, iPads, Smartboards, Laptops, Software licenses	\$-757,476
Staffing Supports	Year two for 4 teaching assistants for 1 <sup>st</sup> -2 <sup>nd</sup> grade, Cover portion of Title I lost funds/reading teacher	\$-153,524
Professional Development	Targeted professional development	\$-89,000
Total removed from Budget to be paid for with CRRSA funds		\$-1,000,000
Transfer to Capital (use for HVAC/Ventilation Project)		+\$1,000,000

To Special Aid Fund



Eligible purchases funded by CRRSA funds

# Proposed Capital Work - UVC Filtration

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- Districtwide
  - Consider installing in all classroom unit ventilators (approximately \$525,000)
  - Consider installing in large air handling units e.g., auditoriums, gyms, cafeterias (\$200,000)
- UVC filtration disinfects the air as it cycles through the return ducts
- Improve air quality for COVID and other viruses such as the flu
- Will eliminate open windows in winter, which wastes energy
- If we do not do this or reduce scope, we can re-allocate these funds to HVAC upgrade work.

*Note: these are estimates are from vendors, costs may change dependent on our systems and when project is actually bid.*

# Proposed Capital Work – Air Conditioning

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- Air Conditioning in significantly hot areas of the buildings
  - Depending on the total number of rooms we target, the estimated cost for each room is approximately \$6,000
  - Currently estimated about six rooms at CRS (\$36,000)

*Note: these are estimates, costs may change dependent on our systems and when project is actually bid.*



# Proposed Capital Work – HVAC

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- Several of our HVAC units are over 20 years old and require significant repair/maintenance
- Replacing these units will not only allow for upgraded filtration but will reduce ongoing repair costs
- The balance of funds remaining will be used to replace units matching priority and considering cost.
- Some units would be out of range of the available funds.
- All replacement units would be sized for Merv 13 filtration

# Proposed Capital Work – HVAC cont'd.

- Small sized unit replacements approx. \$50,000-\$60,000
- Larger sized unit replacement approx. \$100,000-\$140,000

Unit/Location	Age	Sizing
Concord Road Cafeteria	23 years	Large
Concord Road Primary Hallway	60+ years	Small
Concord Road Main Office	25 years	Small
Middle School Hallway	22 years	Small
Middle School Pool Mechanical/Locker Rooms	50 years	Small
Middle School Gym	50 years	Large
High School Library	26 years	Large
High School Guidance Office	24 years	Small
High School Foreign Language Wing	25 years	Small

Unit/Location	Age	Sizing
High School Auditorium	60+ years	Out of Scope - Cost is too substantial for funds available in this project

*Note: these are estimates, costs may change when project is actually bid. This cost does not include soft costs, e.g., architect/engineering fees, construction management.*

# Proposed Capital Work – Total Funding

- To expand the reach in our improvement of air quality we propose adding \$ 1 million from the capital reserve to ensure we are able to make meaningful improvements in all three buildings.
- Proposition will authorize the addition of \$ 1 million from the capital reserve for this purpose.

Funding Source	Amount
Transfer from Budget (offset with qualifying CRRSA)	\$1,000,000
Capital Reserve	\$1,000,000
<b>Total Funding for Project</b>	<b>\$2,000,000</b>

# Anticipated Revenues

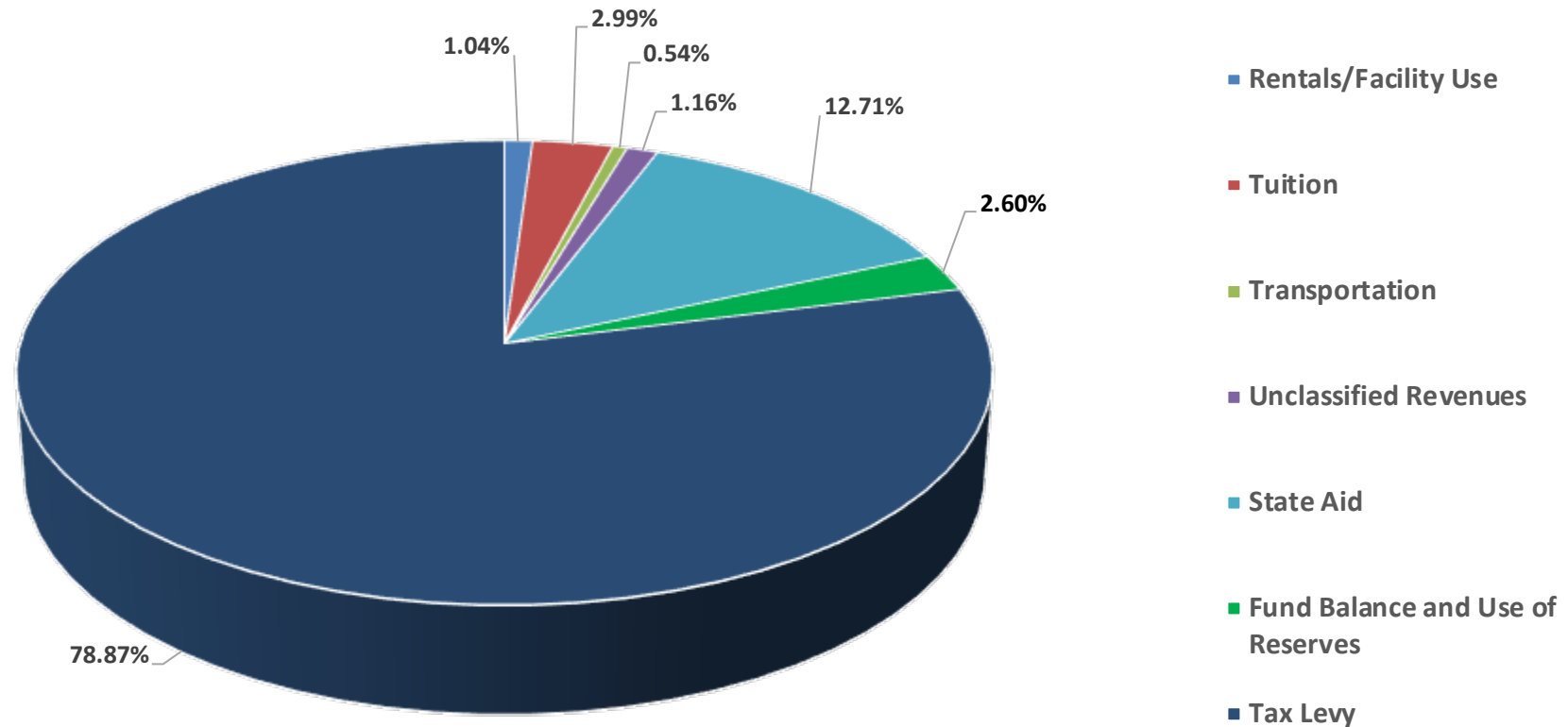
As of March 15, 2022

**\*Includes NO additional staffing requests**

	<b>Adopted 2021-22</b>	<b>Proposed 2022-23</b>	<b>Dollar Difference</b>	<b>Percent Difference</b>
Interest on Investments	60,000	60,000	0	0.00%
Rentals/Facility Use	795,000	795,000	0	0.00%
Tuition	2,380,000	2,280,000	-100,000	-4.20%
Transportation	511,413	414,312	-97,101	-18.99%
Unclassified Revenues	885,261	885,312	51	0.01%
State Aid	5,950,377	8,086,872	2,136,495	35.91%
Building Aid	1,121,324	1,036,745	-84,579	-7.54%
BOCES Aid	485,783	551,880	66,097	13.61%
<b>Total Non-Tax Revenue</b>	<b>12,189,158</b>	<b>14,110,121</b>	<b>1,920,963</b>	<b>15.76%</b>
Fund Balance	1,980,000	1,980,000	0	0.00%
Use of Reserves	511,303	0	-511,303	-100.00%
Tax Levy	60,000,000	60,051,424	51,424	0.09%
<b>Total Revenue</b>	<b>74,680,461</b>	<b>76,141,545</b>	<b>1,461,084</b>	<b>1.96%</b>

*State aid is based on executive budget, which may change when enacted in April.*

# 2022-2023 Anticipated Revenues



*Tax levy is approximately 79% of the budget, state aid is estimated at almost 13% of the budget.*

# Anticipated Revenues cont'd.

	Adopted 2021-22	Proposed 2022-23	Dollar Difference	Percent Difference
Fund Balance	1,980,000	1,980,000	0	0.00%
Use of Reserves	511,303	0	-511,303	-100.00%
Tax Levy	60,000,000	60,051,424	51,424	0.09%
<b>Total Revenue</b>	<b>74,680,461</b>	<b>76,141,545</b>	<b>1,461,084</b>	<b>1.96%</b>

- Applying \$1,980,000 of fund balance.
- If there are no additional staffing requests, the tax levy would increase by \$51,424 (.09%), which is below the maximum allowable tax levy.

Tax Levy Without Staffing Increases	Maximum Allowable Tax Levy	Amount (Under) MATL
\$60,051,424	\$62,997,952	(\$2,946,528)



Budget-to-Budget Increase  
\$76,141,545  
Total Proposed Budget

# Ardasley Union Free School District

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## 2022-2023 Budget: At A Glance

(As of 3/15/22 **PRIOR TO STAFFING REQUESTS**)

0.09%\*

Tax Levy Increase

1.96%

Budget-to-Budget Increase

\$76,141,545

Total Proposed Budget

*\*Remains under the maximum tax levy cap by \$2,946,528.  
Using \$1,980,000 of fund balance.*



# Ardsey Union Free School District

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## Additional Staffing / Program Requests



# Concord Road Elementary

Grade	2021-2022 as of 2/25/22		Projected 2022-2023		
	Enrollment	Sections	2022-2023	Sections	Average Class Size
Kindergarten	138	8	TBD	8	18
1 <sup>st</sup> Grade	150	7	138	8	17
2 <sup>nd</sup> Grade	192	9	150	8	19
3 <sup>rd</sup> Grade	183	8	192	9	21
4 <sup>th</sup> Grade	215	9	183	8	23
Special Education	15		15		
Total	893	41	TBD	41	

At present, there are no staffing changes requested at Concord Road:

- Kindergarten projection remaining at 8 sections. We continue to monitor registration packets. As of March 8, 2022, 131 registration packets have sent out.
- 1<sup>st</sup> grade is projected to go up one section at this time, however, it is likely that 1<sup>st</sup> grade will remain at 7 sections.
- 2<sup>nd</sup> grade will go down one section.
- 3<sup>rd</sup> grade will go up one section.
- 4<sup>th</sup> grade will go down one section.

# Staffing Requests – Ardsley Middle School

FTE	Position/Items	Program	Estimated Cost
1	Teacher	Social Studies	\$110,000
0.4	Teacher	Spanish	\$44,000
0.4	Teacher	Science	\$44,000
0.4	Teacher	ELA	\$44,000
		<b>Total Middle School</b>	<b>\$242,000</b>

Staffing needs to support increasing class sizes. Spanish FTE (1.0 will be split with the High School).

# Staffing Requests – Ardsley High School

FTE	Position/Items	Program	Estimated Cost
0.2	Teacher	Health	\$22,000
0.6	Teacher	Spanish	\$66,000
1.0	Teacher	ELA	\$110,000
1.0	Teacher	Special Ed	\$110,000
		<b>Total High School</b>	<b>\$308,000</b>

Increase in class sizes in 9<sup>th</sup> and 10<sup>th</sup> necessitates the need for additional FTE for Health, ELA.  
Spanish will be split with the Middle School.  
The number of students that require resource room supports and co-taught classes have increased.

# Additional Staff/Program – Summary

School/Department	Estimated Cost
Ardsley Middle School	\$242,000
Ardsley High School	\$308,000
<b>TOTAL</b>	<b>\$550,000</b>

Likely reductions:

School/Department	Estimated Cost
Concord Road Elementary	-\$110,000

# Anticipated Expenditures

As of March 15, 2022

**\* INCLUDES ALL STAFFING/DISTRICT REQUESTS**

	<b>Adopted 2021-22</b>	<b>Proposed 2022-23</b>	<b>Dollar Difference</b>	<b>Percent Change</b>	<b>Impact of Staffing/Program Requests</b>
Salaries	40,526,881	41,286,573	759,692	1.87%	+ \$400,000
Benefits	16,270,442	16,191,379	-79,062	-0.49%	+ \$150,000
Special Education	3,106,815	3,490,551	383,736	12.35%	
Debt Service*	4,472,808	4,563,047	90,239	2.02%	
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Transfer to Capital	0	1,000,000	1,000,000	100.00%	
<b>Total Expenditures</b>	<b>74,680,461</b>	<b>76,691,545</b>	<b>2,011,084</b>	<b>2.69%</b>	<b>+ \$550,000</b>

All additional staffing/other requests increase the budget \$550,000 or an additional .74%.

\*Debt Service includes lease purchase of 4 replacement buses

# Anticipated Revenues

As of March 15, 2022

**\* INCLUDES ALL STAFFING/DISTRICT REQUESTS**

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<b>Total Revenue</b>	<b>74,680,461</b>	<b>76,691,545</b>	<b>2,011,084</b>	<b>2.69%</b>

*To fund all staffing requests, an additional increase of \$550,000 to the tax levy is needed which is \$2,396,528 below the maximum allowable tax levy of \$62,997,952*

*State aid estimates are based on the executive budget and may change.*



# Ardasley Union Free School District

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## **2022-2023 Budget: At A Glance**

(As of 3/15/22 **INCLUDES ALL STAFFING REQUESTS**)

**1.00%\***

**Tax Levy Increase**

**2.69%**

**Budget-to-Budget Increase**

**\$76,691,545**

**Total Proposed Budget**

**\*\$2,396,528 below the maximum allowable tax levy of \$62,997,952.**



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## Estimated Tax Rate Comparison

<b>Budget Presentation</b>	<b>Budget</b>	<b>Budget to Budget</b>	<b>Tax Levy</b>	<b>Tax Levy Increase</b>	<b>Assessed Value as of March 1, 2022</b>	<b>Projected Tax Rate* Per \$1,000</b>	<b>Change From 2021/2022 Tax Rate (22.71)</b>
Without Staffing	76,141,545	1.96%	60,051,424	0.09%	2,763,539,875	21.73	-4.30%
With Staffing Additions	76,691,545	2.69%	60,601,424	1.00%	2,763,539,875	21.93	-3.42%

*\*Using assessed value as of March 1, 2022, final assessed value may change.*





# Ardsey Union Free School District

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## Estimated Tax History

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	\$2,641,605,585	16,006,360	60,000,000	\$22.71	\$0.50	2.23%
2022-23	\$2,763,539,875**	121,934,290	60,601,424	\$21.93	(\$0.78)	-3.42%

*\*Re-assessment change to full valuation*

*\*\*Using assessed value as of March 1, 2022, final assessed value may change.*

# 2022-2023 Budget Development: Next Steps

## Budget Considerations

- Finalize additional staffing/other requests and program needs;
- Board of Education determines final tax levy

March 29<sup>th</sup> – Public Budget Work Session  
Superintendent's Recommended Budget



April 19<sup>th</sup> – Board Budget Adoption



May 3<sup>rd</sup> – Annual School District Budget Hearing



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# Budget Vote and Board of Education Elections

**Tuesday, May 17, 2022**

**Polls open at Ardsley High School**

**6:00am - 10:00am**

**2:00pm - 9:00pm**



# Ardsley Union Free School District

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## Questions

For further information regarding the 2022-2023 Budget, please visit the District webpage at:

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

or email

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