



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

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# Superintendent's Recommended Budget

Tuesday, April 6, 2021

# Anticipated Expenditures - Review

As of March 16, 2021

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

	<b>Adopted 2020-21</b>	<b>Proposed 2021-22</b>	<b>Dollar Difference</b>	<b>Percent Change</b>	<b>Impact of Staffing/Program Requests</b>
Salaries	40,022,407	40,526,881	504,474	1.26%	+ \$304,000
Benefits	15,504,357	16,270,442	766,085	4.94%	+ \$128,800
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%	+ \$15,000
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%	
<b>Total Expenditures</b>	<b>72,970,234</b>	<b>74,680,461</b>	<b>1,710,227</b>	<b>2.34%</b>	<b>+ \$447,800</b>

**All additional staffing requests increase the budget \$447,800 or an additional .61%.**

# Anticipated Revenues - Review

As of March 16, 2021

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

	<b>Adopted 2020-21</b>	<b>Proposed 2021-22</b>	<b>Dollar Difference</b>	<b>Percent Difference</b>
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	5,161,945	970,938	23.17%
Building Aid	1,121,324	1,036,745	-84,579	-7.54%
BOCES Aid	558,150	485,783	-72,367	-12.97%
<b>Total Non-Tax Revenue</b>	<b>10,363,457</b>	<b>11,316,147</b>	<b>952,690</b>	<b>9.19%</b>
Fund Balance	2,736,777	1,980,000	-756,777	-27.65%
Use of Reserves	1,520,000	659,891	-860,109	-56.59%
Tax Levy	58,350,000	60,276,623	1,926,623	3.30%
<b>Total Revenue</b>	<b>72,970,234</b>	<b>74,232,661</b>	<b>1,262,427</b>	<b>1.73%</b>
<b>Total Budget After Staffing</b>		<b>74,680,461</b>		
<b>Short</b>	<b>0</b>	<b>-447,800</b>		<b>0.61%</b>

To remain at the Maximum Allowable Tax Levy (3.30%) and fund all requested positions, \$1,107,691 in reserves are needed and \$1,980,000 of fund balance.



# Ardsley Union Free School District

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

# Budget Highlights

Preserves programs and drives strategic plan initiatives

Increase supports

- Literacy
- Summer Credit Recovery
- Physical Education

Promotes Ardsley's equity vision

Reinstates modified sports program

Maintains a safe environment for all students and staff

# Staffing Requests - Recommended

FTE	Position/Items	Program	Estimated Cost
0.2	Teacher*	Physical Education	\$24,000
4.0	Teaching Assistants	Add'l Supports 1st and 2nd Grades	\$177,000
		<b>Total Concord Road</b>	<b>\$201,000</b>

FTE	Position/Items	Program	Estimated Cost
0.6	Teacher	Reading Interventionist	\$67,000
		<b>Total Middle School</b>	<b>\$67,000</b>

FTE	Position/Items	Program	Estimated Cost
0.5	Teacher	Science	\$56,000
		<b>Total High School</b>	<b>\$56,000</b>

FTE	Position/Items	Program	Estimated Cost
N/A	Stipend	Equity Leader	\$13,000
N/A	I-Tutor	Summer Credit Recovery	\$15,000
		<b>Total District-wide</b>	<b>\$28,000</b>

FTE	Position/Items	Program	Estimated Cost
N/A	Stipends	Modified Sports	\$76,000
N/A	Stipends	Varsity Assistants (Boys/Girls Soccer)	\$9,900
N/A	Stipends	Varsity Assistants (Baseball/Softball)	\$9,900
		<b>Total Athletics</b>	<b>\$95,800</b>

# Additional Staff/Program – Summary

School/Department	Estimated Cost
Concord Road Elementary	\$201,000
Ardsley Middle School	\$67,000
Ardsley High School	\$56,000
District/Curriculum	\$28,000
<b>TOTAL</b>	<b>\$352,000</b>

District/Program	Estimated Cost
Athletics - Modified Sports	\$76,000
Athletics - Varsity Assistant Coaches	\$19,800
<b>TOTAL</b>	<b>\$95,800</b>

<b>Total School / District / Other</b>	<b>\$447,800</b>
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\* Includes lease/purchase of four new buses



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Fund Balance	2,736,777	1,980,000	-756,777	-27.65%
Use of Reserves	1,520,000	1,283,814	-236,186	-15.54%
Tax Levy	58,350,000	60,100,500	1,750,500	3.00%
<b>Total Revenue</b>	<b>72,970,234</b>	<b>74,680,461</b>	<b>1,710,227</b>	<b>2.34%</b>

*\* Below the maximum allowable tax levy (3.30%) and includes \$1,283,814 use of reserves and \$1,980,000 of fund balance*

# American Rescue Plan Act of 2021

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- Signed into law on March 11, 2021
- Allocation based on Title I funding
- Ardsley's preliminary allocation \$420,000
- Allowable use of funds
  - 20% reserved to address learning loss
  - Remaining uses address a number of other items, for example:
    - Addressing needs of disadvantaged students
    - Mental health services
    - Technology



# Ardsley Union Free School District

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### Estimated Tax Rate

Budget Presentation	Budget	Budget to Budget	Tax Levy	Tax Levy Increase	Assessed Value as of March 8, 2021	Projected Tax Rate* Per \$1,000	Change From 2020/2021 Tax Rate (22.21)
March 16th With all Staffing Requests	74,680,461	2.34%	60,276,623	3.30%	2,641,764,955	22.82	2.74%
Superintendents Recommended	74,680,461	2.34%	60,100,500	3.00%	2,641,764,955	22.75	2.43%

*The formula to calculate estimated taxes =  
Assessed Value of Your Property x .02275 (tax rate/1,000)*

*At 9/15/2020 the calculated single family average assessed value for Ardsley Union Free School District was \$686,400*

2021/2022 Budget	Projected Tax Rate* Per \$1,000	Average Assessed Value	Estimated Taxes
Superintendent's Recommended	22.75	686,400	15,616

*\*Using assessed value as of March 8, 2021 final assessed value may change.*

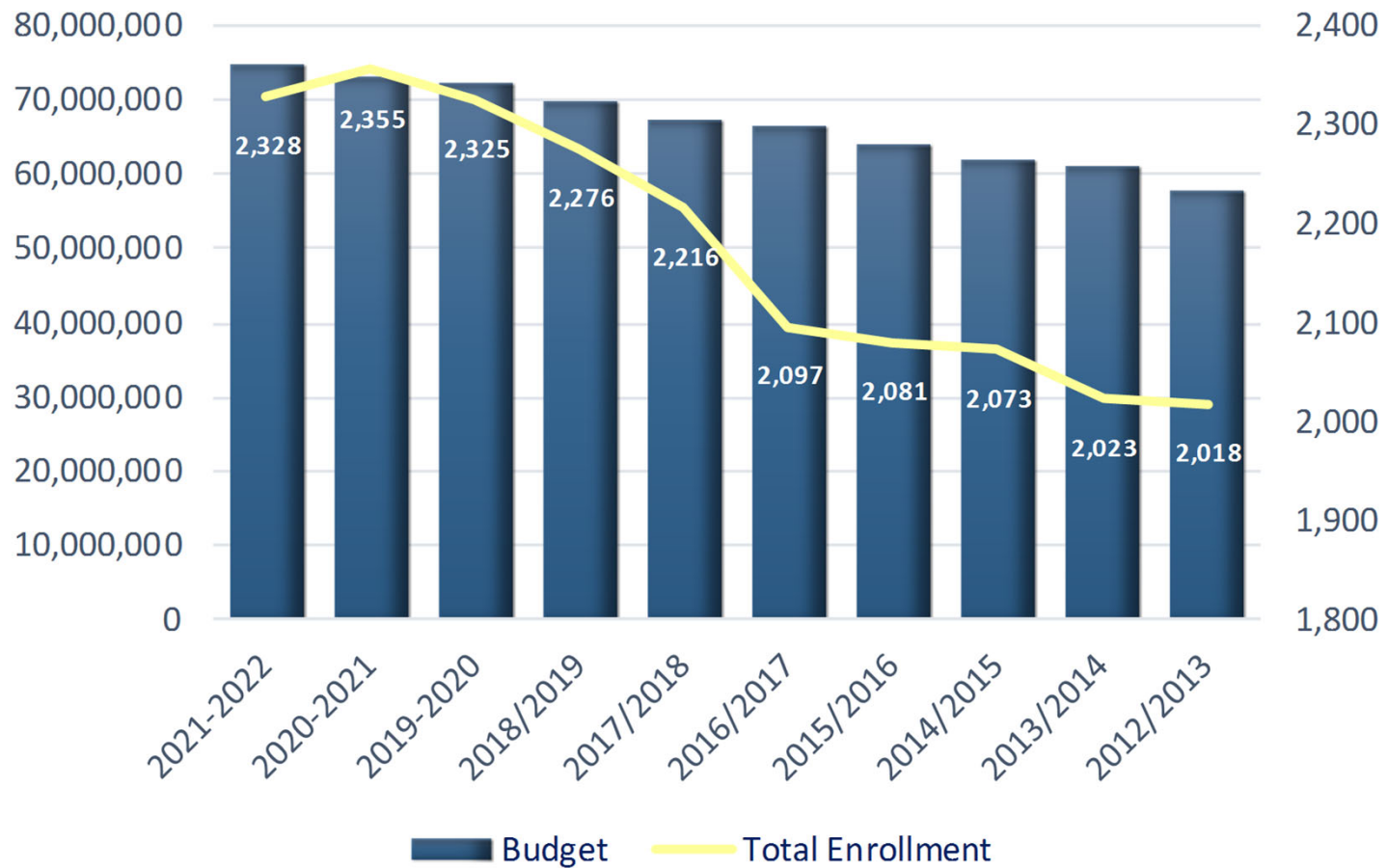
# Estimated Tax Rate

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	\$2,641,764,955**	16,165,730	60,100,500	\$22.75	\$0.54	2.43%

*\*Re-assessment change to full valuation*

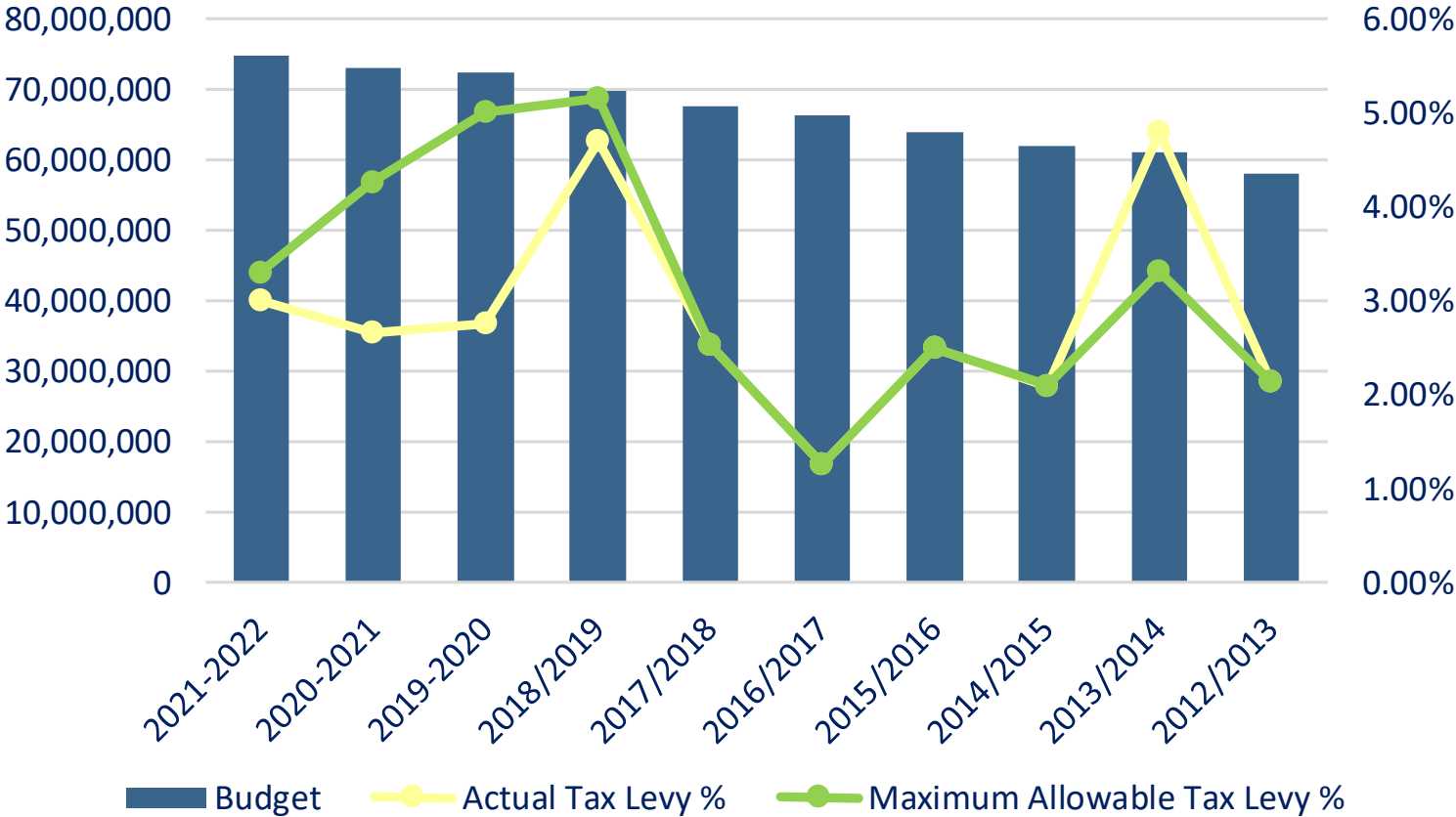
*\*\*Assessed value as of March 8, 2021 final assessed value may change.*

# Budget History



\*Source NYSED Enrollment Data, 2020-2021 enrollment as of March 26, 2021, 2021-2022 Projected based on cohort survival does not project move-in's

# Tax Levy Review



*Total Cumulative Below Maximum Allowable Tax Levy 2012-2021 = \$1,888,147*

\*2021-2022 Proposed

# Fund Balance/Reserves

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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.

# Fund Balance/Reserves

	<b>Balance as of June 30, 2020</b>	
<b>Restricted:</b>		
Capital Reserve	2,000,000	} <i>Used for a specific purpose</i>
Reserve for Employee Benefits and Accrued Liabilities	1,465,853	
Unemployment Insurance Reserve	250,000	
Reserve for Tax Certiorari	4,928,221	
Retirement Contributions Reserve (ERS)	3,411,295	
Retirement Contributions Reserve (TRS)	283,715	
Reserve for Non-Spendable (Prepaid)	0	
<b>Total Restricted</b>	<b>12,339,084</b>	
<b>Assigned:</b>		
Appropriated Fund Balance	4,256,777	
Reserve for Encumbrances	1,056,222	
<b>Total Assigned</b>	<b>5,312,999</b>	
<b>Total Unassigned</b>	<b>2,918,809</b>	
<b>Total Fund Balance</b>	<b>20,570,892</b>	



# Fund Balance Projection as of March 31, 2021

<b>Ending Fund Balance at June 30, 2020</b>	<b>20,570,892</b>
Plus: Projected Year End Revenues	69,037,763
Minus: Projected Year End Expenditures	(70,572,463)
<b>Projected Operating Surplus/(Deficit)</b>	<b>(1,534,700)</b>
<b>Projected Ending Fund Balance 6/30/2021</b>	<b>19,036,193</b>

## Projected Analysis of Fund Balance:

### Restricted

Reserve for Tax Certiorari	4,834,224
NYS Employees' Retirement Reserve	3,380,350
NYS Teachers' Retirement Reserve	354,734
Unemployment Insurance Reserve	250,000
Reserve Empl Benefits/Accr Liab	1,465,853
Capital Reserve	2,000,000
Reserve for Non-Spendable (Prepaid)	0

<b>Total Restricted</b>	<b>12,285,160</b>
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### Assigned Fund Balance

Reserve for Encumbrances (estimated)	500,000
Designated for 2021-2022 Proposed Budget	3,263,814

<b>Total Assigned</b>	<b>3,763,814</b>
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<b>Projected Unassigned (4%)</b>	<b>2,987,218</b>
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<b>Total Projected Fund Balance 6/30/2021</b>	<b>19,036,193</b>
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*\*Projected with information known as of March 31, 2021, subject to change.*

# Fund Balance History

CATEGORY	As of 6/30/12	As of 6/30/13	As of 6/30/14	As of 6/30/15	As of 6/30/16	As of 6/30/17	As of 6/30/18	As of 6/30/19	As of 6/30/20	Projected 6/30/21*
<b>Assigned Fund Balance</b>										
Appropriated	1,475,000	1,980,000	1,980,000	1,980,000	3,030,915	2,642,283	2,587,454	3,004,708	4,256,777	3,263,814
Reserve for Encumbrances	280,780	384,245	554,738	232,724	417,742	279,082	530,218	393,381	1,056,222	500,000
<b>Total Assigned</b>	<b>1,755,780</b>	<b>2,364,245</b>	<b>2,534,738</b>	<b>2,212,724</b>	<b>3,448,657</b>	<b>2,921,365</b>	<b>3,117,672</b>	<b>3,398,089</b>	<b>5,312,999</b>	<b>3,763,814</b>
<b>Restricted</b>										
Reserve for Non-Spendable	3,067	6,593	15,573	14,515	19,318	20,454	15,407	16,650	-	-
Capital Reserve	-	-	-	-	-	500,000	2,000,000	2,000,000	2,000,000	2,000,000
Reserve Employee Benefits/Accr. Liab.	50,000	29,209	1,100,000	1,981,563	1,813,414	1,840,969	1,541,957	1,473,887	1,465,853	1,465,853
NYS Employees' Retirement Reserve	1,750,000	2,482,144	2,482,144	2,482,144	2,482,144	2,482,144	2,482,144	2,016,904	3,411,295	3,380,350
NYS Teachers' Retirement Reserve	-	-	-	-	-	-	-	579,000	283,715	354,734
Reserve for Tax Certiorari	5,075,584	6,075,584	7,075,584	7,075,584	7,361,461	6,656,988	6,856,541	6,522,552	4,928,221	4,834,224
Unemployment Insurance Reserve	350,000	350,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
<b>Total Restricted</b>	<b>7,228,651</b>	<b>8,943,530</b>	<b>10,923,301</b>	<b>11,803,806</b>	<b>11,926,337</b>	<b>11,750,555</b>	<b>13,146,049</b>	<b>12,858,993</b>	<b>12,339,084</b>	<b>12,285,160</b>
Unassigned (4% Max)	2,319,830	2,442,832	2,485,668	2,554,248	2,653,746	2,700,211	2,791,692	2,893,951	2,918,809	2,987,218
<b>TOTAL</b>	<b>11,304,261</b>	<b>13,750,607</b>	<b>15,943,707</b>	<b>16,570,778</b>	<b>18,028,740</b>	<b>17,372,131</b>	<b>19,055,412</b>	<b>19,151,033</b>	<b>20,570,892</b>	<b>19,036,193</b>

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# Ardsey Union Free School District

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## Superintendent's Recommended 2021-2022 Budget: At A Glance

**3.00%\***

Tax Levy Increase

**2.34%**

Budget-to-Budget Increase

**\$74,680,461**

Total Proposed Budget

*\*Below the Maximum Allowable Tax Levy (3.30%)*

*\*\* Includes \$1,283,814 use of reserves and an additional \$1,980,000 fund balance*



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

or email

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