



IRVINGTON
UNION FREE SCHOOL DISTRICT

2021-22 Budget Development

Proposed Budget for Board Adoption

April 13, 2021



Vision for Tomorrow

Our vision is to be an ever stronger District:

- Supporting each student's academic and social emotional growth with continually improving programs
- in safe, well-maintained, flexible learning facilities
- in which our staff is supported with consistent high-quality professional development and fair contracts
- and our fiscal health is sustainable because
 - budgets are under the tax cap
 - occasional tax neutral capital bonds are approved
 - and IUFSO is able to withstand occasional challenges
 - by controlling expenses
 - maintaining strong reserves

All while being mindful of the tax rate



Vision for Tomorrow

Guiding our work are the District's Strategic Objectives:

To achieve its mission and vision, and to provide for the future of its students, the Irvington Union Free School District will:

1. Provide students with a rigorous, comprehensive, enriched and diversified curricula that will prepare students to achieve their personal best, and will integrate technology in their learning.
2. Encourage innovation, creativity and risk taking to inspire a dynamic learning environment.
3. Foster the social and emotional growth of all students and promote a culture where students are active participants in society.
4. Support educators through targeted professional learning and opportunities for collaboration.
5. Strengthen local connections to and ownership of our schools.
6. Ensure the fiscal health of the District and provide for a high quality learning environment.

The Strategic Objectives will underpin all budgetary recommendations



Aligning Our Vision and the Budget

As the District plans for the future, our fiscal initiatives will align with our Strategic Objectives.

Even when faced with fiscal challenges, we will continue to focus on the District's priorities.



Budget Process

December	Identification of needs
January-February	Analysis; State budget data released
February 9, 2021	Operations and Finance
March 9, 2021	Curriculum and Instruction
March 23, 2021	Proposed Budget
April 13, 2021	Discussion/Adjustments/ Possible Adoption
April 20, 2021	Budget Adoption (if needed)
May 11, 2021	Official Budget Hearing
May 18, 2021	Budget Vote & Trustee Election

Responsibility of the Board

- **The Board must determine:**
 - Determine budgetary ceiling - responsible growth
 - If we should maintain/increase fund balance appropriation level
 - Maintain a sustainable financial future



Budgetary Adjustments

Tonight, we will review:

- Revised revenue assumptions
 - State Aid figures released April 7, 2021
 - Federal stimulus aid implications
- New or modified considerations
 - Changes resulting from recent revenue increases
- Push ahead needs
 - Adjustments and restoration of previous reductions with enhanced state and federal aid



Budgetary Adjustments - Revenue

The District's revenue projections have increased and will support the 2021-22 budget:

Revenue Changes	Amount	Notes
State Aid	\$486,714 increase	<ul style="list-style-type: none">Increased foundation aidRemoval of Local District Funding Adjustment
Tuition	\$86,458 increase	<ul style="list-style-type: none">New tuition student enrolled in an IUFSD special education program
Federal Aid (CRRSA) to Special Aid Fund	\$205,901 decrease	<ul style="list-style-type: none">Must be recorded in Special Aid fund unlike CARES Act funds for 2020-21
Total Revenue Change	\$367,271	



Anticipated Future Foundation Aid

The New York State legislature has committed to fully funding the Foundation Aid formula over the next three fiscal years:

Revenue	Increase Amount	Total Foundation Aid
2021-22	\$265,031	\$2,108,926
2022-23	\$372,307	\$2,481,233
2023-24	\$372,307	\$2,853,540

The enacted budget pledged a 3 year phase in to FORMULA based Foundation Aid

- The 2023-24 level would then carry forward
- As such, this restoration of aid may be a consideration for recurring expenses
- Risk if foundation aid formula is changed or the pledge from the legislature is not upheld in future budget negotiations



Federal Stimulus Funding

Federal stimulus funding will provide increased revenue over the coming years:

Revenue	Amount	Notes
American Rescue Plan Act (ARPA)	\$466,389	<ul style="list-style-type: none">• Districts have until September 2024 to spend funds• 20% must be used to address learning loss
CRRSA Second CARES Act allocation	\$205,901	<ul style="list-style-type: none">• Amount previously included in revenue budget- must move to Special Aid Fund• Districts have until September 2023 to spend funds
Total Federal Grants	\$672,290	



Federal Stimulus Funding

- Federal Aid will be recorded in the Special Aid Fund, similar to IDEA and Title grant funds.
- The previously-presented budget included \$205,901 for the CCRSA grant, which must be removed from a General Fund revenue and now will be accounted in the Special Aid fund.
- The cost for surveillance COVID testing of \$26,000 will be earmarked from the CCRSA grant to balance the budget and with the necessary change to reporting to Special Aid fund.
- Programs to address “learning loss” will be included in the grant funding
- Utilize for one-time expenditures, not expenses that will be reoccurring such as those related to personnel

Full details of grant spending plans will be presented in the future as plans are developed to support local needs.



Federal Stimulus Funding (cont.)

Illustration of Federal Aid allocations to support future budget years:

- District/Board may prioritize allocations to support future needs
- Utilize for one-time expenditures, not expenses that will be reoccurring such as those related to personnel

	ARPA	CRRSA
Budget year		
21-22	\$116,597	68.633
22-23	\$116,597	68.633
23-24	\$116,597	68.633
24-25	\$116,597	x
Total Available	\$466,389	\$205,901
Minimum for “learning loss” (20%)	\$93,278	



Budgetary Adjustments: Restoration of Budget Cuts

Expenditure Changes	Amount	Notes
Professional Development	\$16,100	<ul style="list-style-type: none"> • Restore some of prior reduction; Federal aid may supplement additional needs.
Technology Replacement of Smartboards PLTW laptops	\$65,000	<ul style="list-style-type: none"> • Restore prior reductions and replace timely technology needs. • Newline interactive boards are cost effective over its life in contrast to SmartBoards. Continue District-wide initiative. • Replace end-of-life laptops necessary for instruction
Facilities Truck	\$54,025	<ul style="list-style-type: none"> • Restore prior reduction and replace vehicle that is used daily
Workers Comp	\$70,000	<ul style="list-style-type: none"> • Restore prior reduction and increase funding to offset expenditures
Facilities Projects	\$48,146	<ul style="list-style-type: none"> • Restore prior reduction and address current facility needs
Total Restoration of Budget cuts	\$253,271	



Budgetary Adjustments: Push Ahead Budget Revisions and New Considerations

Expenditure Changes	Amount	Notes
Diversity, Equity, Inclusion; SEL; Long Range Planning	\$40,000	<ul style="list-style-type: none"> Support and expand District initiatives that will impact all students
Explore enhanced air handling/circulation	\$100,000	<ul style="list-style-type: none"> Identify opportunities to improve air circulation where necessary.
Surveillance Testing	(\$26,000)	<ul style="list-style-type: none"> To be funded with Federal Aid grants
Supplemental academic instruction/programs to address learning loss	\$TBD	<ul style="list-style-type: none"> To be funded with Federal Aid grants
Total Push Ahead Changes/ New Considerations	\$114,000	



Summary of All New Considerations

Expenditure Changes	Amount
Additional Special Education Teacher	\$110,699
Two (2) additional Special Education Teaching Assistants	\$130,243
Additional monitor for PE	\$21,537
Data analysis software	\$10,000
COVID testing (\$26,000 moved to Federal Aid)	\$0
Facilities truck	\$54,025
Air circulation	\$100,000
Total	\$426,504



Budgetary Summary

2020-21 Budget	\$64,556,500
Push Ahead Increase*	\$1,378,696
Amount for New Considerations	<u>\$426,504</u>
2021-22 Proposed Budget	\$66,361,700

* Push Ahead calculations includes increases and decreases in our various budget lines. Please see the budget detail sheets that accompany all our presentations for this detail.



Recap of Proposals

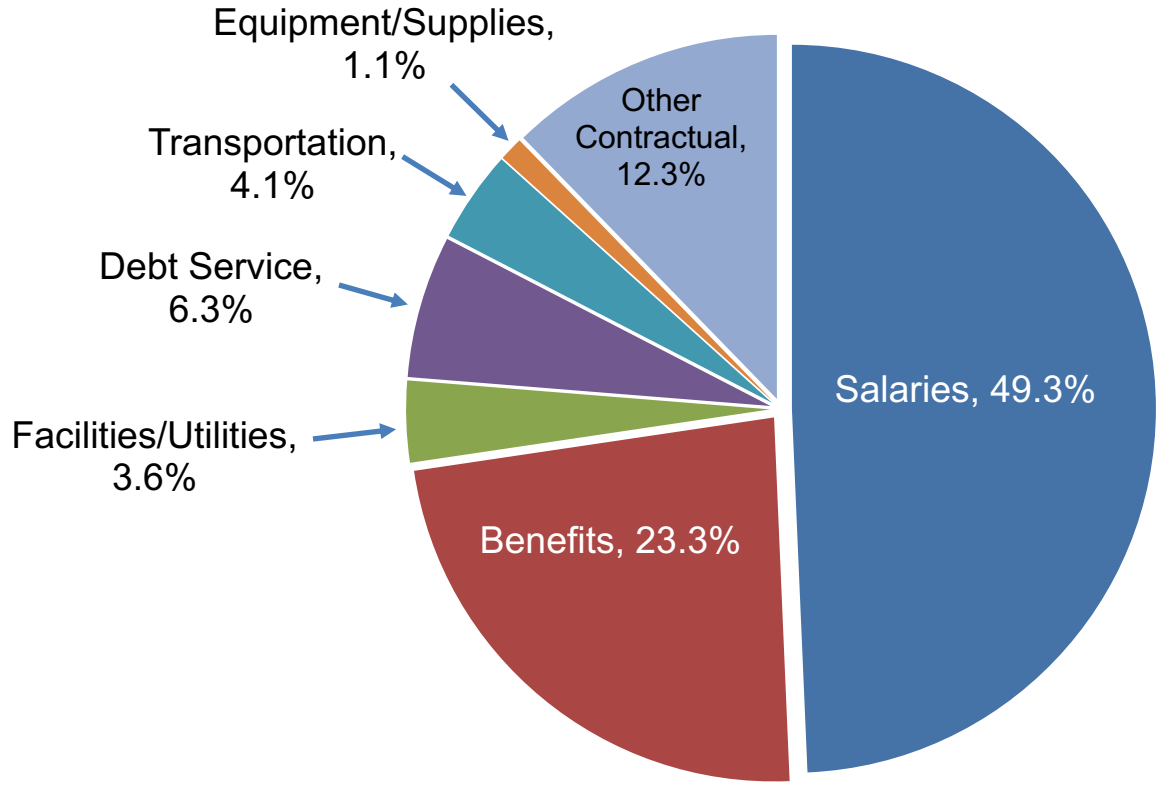
The proposals discussed tonight:

- Align with the District's Strategic Objectives
- Represent our commitment to maintaining and continually enhancing student learning experiences
- Expand continuum of Special Education-related programs and services
- Support all students' developmental and educational needs
- Provide on-going professional development and expand data analysis capabilities
- Offer continued social and emotional support for students and the continued development of a well-aligned K-12 SEL curriculum
- Continue focus on diversity, equity and inclusion
- Provide for healthy school environment in the era of COVID-19



Budget Expenditure by Category

Expense Category as a percent of Total Proposed Budget





Budget Expenditure by Category

CATEGORY	2020-21 APPROVED BUDGET	2021-22 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE	% of BUDGET
Salaries	\$32,218,265	\$32,728,376	\$510,111	1.6%	49.3%
Benefits	\$14,568,011	\$15,486,387	\$918,376	6.3%	23.3%
Facilities(excl salaries)	\$2,171,076	\$2,399,667	\$228,591	10.5%	3.6%
Debt Service	\$4,318,732	\$4,193,957	(\$124,775)	-2.9%	6.3%
Transportation	\$2,692,102	\$2,704,485	\$12,383	0.5%	4.1%
Equipment/Supplies	\$773,423	\$705,922	(\$67,501)	-8.7%	1.1%
Other Contractual	\$7,814,891	\$8,142,906	\$328,015	4.2%	12.3%
TOTAL BUDGET	\$64,556,500	\$66,361,700	\$1,805,200	2.8%	



Tax Levy Cap

Tax Cap Formula		2021-22
Prior Year Tax Levy		\$ 58,528,791
Assessment Growth Factor		1.0118
Adjusted Prior Year Tax Levy		\$ 59,219,431
+ PILOTS (Base year)		\$ -
- Exemptions (Base year)		\$ 2,855,149
Subtotal		\$ 56,364,281
x CPI or 2%		1.0123
- PILOTS (Ensuing year)		\$ -
+ Carryover		\$ -
+ Exemptions (Ensuing year)		\$ 2,892,408
= Allowable Tax Levy for Next Year		\$ 59,949,970
Allowable Tax Levy Increase Within Tax Cap		2.43%
Net Increase		\$ 1,421,179



Revenue

REVENUE SOURCE	2020-21 BUDGET	2021-22 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
Property Taxes & PILOT	\$58,528,791	\$59,949,970	\$1,421,179	2.4%
State Aid	\$3,487,456	\$4,065,096	\$577,640	16.6%
Federal Aid *	\$68,630	\$0	(\$68,630)	-100.0%
Tuition	\$424,612	\$322,457	(\$102,155)	-24.1%
Sales Taxes	\$633,069	\$780,000	\$146,931	23.2%
Rental-BOCES	\$302,249	\$305,968	\$3,719	1.2%
Other	\$689,193	\$515,709	(\$173,484)	-25.2%
Sub Total	\$64,134,000	\$65,939,200	\$1,805,200	2.8%
Approp. Fund Balance	\$422,500	\$422,500	\$0	0.0%
TOTAL BUDGET	\$64,556,500	\$66,361,700	\$1,805,200	2.8%
* CRRSA and ARPA to be recorded in Special Aid Fund, not General Fund Budget				



Budget Revenue & Expenditure

DESCRIPTION	2020-21 APPROVED BUDGET	2021-22 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2021-22 NEW BUDGET CONSIDERATIONS	2021-22 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
General Support	2,880,430	3,059,660	179,230	6.2%	0	3,059,660	179,230	6.2%
Operation & Maint	4,392,567	4,500,185	107,618	2.5%	154,025	4,654,210	261,643	6.0%
Instruction	18,682,277	18,948,607	266,330	1.4%	18,000	18,966,607	284,330	1.5%
Special Education	9,779,143	9,305,557	(473,586)	-4.8%	133,615	9,439,172	(339,971)	-3.5%
Instructional Support	7,243,238	7,847,222	603,984	8.3%	10,000	7,857,222	613,984	8.5%
Transportation	2,692,102	2,704,485	12,383	0.5%	0	2,704,485	12,383	0.5%
Employee Benefits	14,568,011	15,375,523	807,512	5.5%	110,864	15,486,387	918,376	6.3%
Debt Service	4,318,732	4,193,957	(124,775)	-2.9%	-	4,193,957	(124,775)	-2.9%
TOTAL BUDGET	\$64,556,500	\$65,935,196	\$1,378,696	2.1%	\$426,504	\$66,361,700	1,805,200	2.80%
Estimated Budget Revenue						\$66,361,700		
Amount Over						\$0		



Irvington School Budget Trends

YEAR	BUDGET	% BUDGET INCREASE	TAX RATE per M	INCREASE
2011-12	\$50,324,892	0.91%	\$592.19	3.54%
2012-13	\$51,156,000	1.65%	\$613.84	3.66%
2013-14	\$54,070,000	5.70%	\$645.81	5.21%
2014-15	\$56,294,000	4.11%	\$665.35	3.03%
2015-16	\$57,664,000	2.43%	\$690.14	3.73%
2016-17	\$58,330,000	1.15%	\$698.78	1.25%
2017-18	\$59,100,494	1.32%	\$19.13	n/a *
2018-19	\$61,348,175	3.80%	\$19.42	1.51%
2019-20	\$62,953,554	2.62%	\$19.45	0.14%
2020-21	\$64,556,500	2.55%	\$20.10	3.37%
2021-22 **	\$66,361,700	2.80%	\$20.81	3.53%
* Due to change to full valuation				

** Tax rate based on most current Assessed Valuation



Tax Rates & Your Taxes

Formula to calculate your estimated taxes

$$\begin{array}{r} \text{Assessed value of your property} \\ \times \\ .02081 \\ = \\ \text{Taxes} \end{array}$$

Please keep in mind that the \$20.81 tax rate per thousand is estimated based on the current assessment roll as of March 2021 and expected changes from additional exemptions and SCARS granted until the roll is finalized in August 2021.

* Based on most current Assessed Valuation



New Property Tax Credit

What we know:

- May qualify if annual income less than \$250,000 **and** pay more than 6% of income toward property taxes
- Credit is between \$250 and \$350
- Amount of credit is on amount of property tax above 6% and subject to income limits
- Available through 2023
- Must live in home for at least 183 days of 365
- To be claimed when you file income tax return



Future Board of Education Budget Discussions

Date	Board Meeting Topic
Tuesday, Apr 20, 2021	BOE meeting - Budget Adoption (if necessary)
Tuesday, May 11, 2021	BOE Budget Hearing followed by regular meeting
Tuesday, May 18, 2021	Annual Meeting - BUDGET VOTE



Community Budget Discussions

2021-22 Budget Discussions



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Please join the Board of Education and Superintendent to learn more about the 2021-22 budget. We look forward to your participation! **All** meetings listed below will be facilitated virtually. Board of Education meetings begin at 7:30 pm and are video-taped and can be viewed by going to www.irvingtonschools.org and selecting the BoardDocs link.

Budget Meeting/Topic	Date	Time	Virtual Meeting Information
Board of Education Meeting: Operations & Finance Budget	Tuesday, February 9th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Curriculum Budget	Tuesday, February 23rd	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Superintendent's Proposed Budget	Tuesday, March 9th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Budget Discussion & Revisions	Tuesday, March 23rd	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Budget Discussion	Tuesday, April 13th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Budget Adoption	Tuesday, April 20th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Pre-School Parents Budget Discussion	Tuesday, April 27th	9:30 am - 10:30 am	Zoom meeting to be held
PTSA General Membership Meeting Budget Discussion	Thursday, April 29th	7:30 pm - 8:30 pm	Zoom meeting link can be on the District calendar at www.irvingtonschools.org
Superintendent to Present Budget to Village Trustees	Monday, May 3rd	7:00 pm	Meetings are Live Streamed on Cablevision Channel 75 and Verizon Fios Channel 40
Board of Education Meeting: Budget Hearing	Tuesday, May 11th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
2020-21 Budget Vote & Member Election	Tuesday, May 18th	7:00 am - 9:00 pm	Main Street School Auditorium 101 Main Street, Irvington - Procedure Unknown at this point



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Every Student, Every Day!

Budget@IrvingtonSchools.org