



IRVINGTON
UNION FREE SCHOOL DISTRICT

2022-23 Budget Development

Superintendent's Proposed Budget
March 22, 2022



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 8, 2022	Operations and Finance
March 8, 2022	Curriculum and Instruction
March 22, 2022	Proposed Budget
April 5, 2022	Budget Discussion/Adjustments
April 19, 2022	Budget Adoption
May 3, 2022	Official Budget Hearing
May 17, 2022	Budget Vote & Trustee Election

Responsibility of the Board

- **The Board must determine:**
 - Budgetary ceiling - responsible growth
 - If we should maintain/increase fund balance appropriation level
 - Maintain a sustainable financial future
- **Critical discussions:**
 - Each of the upcoming meetings are important
 - Board to provide Administration with budget direction



Business & Operations

The Business and Operations component of the budget includes:

- Board of Education
 - Costs of Board, District Clerk, District Meeting (Budget Votes)
- Chief School Administrator
 - Superintendent, Secretary to Superintendent, Office Expenses
- Finance
 - Assistant Superintendent for Business & Operations, Purchasing, Treasurer, Payroll, Benefits, Accounts Payable and Receivable, Facility Use Scheduling, Auditing, Food Service account reconciliation
- Legal, Human Resources, Public Information, Central Printing & Mailing
 - Hiring and staff management, Website hosting, Communications to the public
- Facilities and Operations
- Central Data Processing (Administrative/Infrastructure Technology)
- Special Items
 - Insurance, BOCES Admin/Capital, Sewer Tax, Tax Certiorari refunds
- Transportation
- Debt Service
- Transfer to Other Funds



Curriculum & Instruction

The Curriculum & Instruction component of the budget includes:

- **Instruction**
 - Teachers, Teaching Aides, textbooks, supplies, Occupational Education (General Education)
- **Library/Media Center**
 - Librarians, library resources and materials, online reference databases
- **Guidance**
 - Guidance Counselors and program expense
- **Instructional Technology**
 - Instructional Technology teachers and aides
 - Instructional databases, software and hardware
- **Curriculum Development**
 - Professional Development, Superintendent Conference days, professional learning resources
- **Supervision**
 - Principals, Assistant Principals, office staff and supplies
- **Co-Curricular and Interscholastic Athletics**
- **Special Education**
 - Teachers, Teaching Aides, tuitions, instructional resources, supplies
- **Pupil Personnel Services**
 - Health Services (Nurses), Psychologists, Social Worker



Year-to-Year Budget Variances

Without any new initiatives, the following budget variances will occur:

- Salaries
- Costs for Related Services for students with disabilities and support for JCOS
- Costs for current priorities for Diversity, Equity, Inclusion and Social-Emotional Learning
- Changes in out-of-district placements/tuitions
- Equipment needs: technology/devices and software to support learning
- BOCES increases in cost of services
- Benefits
 - Increase in TRS rate from 9.8% to 10.29%, a 5% increase
 - Health Insurance increases - 1.9% for active employees, large increase in Medicare Part B premiums
 - Other Contractual Benefits per negotiated contracts



Budget Development Process

- February 8 - Anticipated Operations and Finance Budget and Considerations
- March 8 - Anticipated Curriculum and Instruction Budget and Considerations; Revenue Budget
- After both presentations and proposals, a deficit of expenditures to anticipated revenue resulted in the amount of \$215,304, including new considerations and push ahead variances
- After considering the District's needs and new considerations, reviewing Board feedback and incorporating new information, changes are made to the previously proposed budget recommendations
- To balance the budget, the administration makes these adjustments to develop a proposal that meets the tax cap limitations and aligns with the Strategic Objectives
- State aid revenue is still not finalized as the Governor and legislative bodies negotiate but we don't anticipate significant changes



Budgetary Adjustments

- Review Revenue Assumptions
 - State Aid not finalized until early April
- Review of New Considerations
 - Changes resulting from recent events/info
- Review Push Ahead Needs – what can we cut back on, potentially fund this year or through grants?



Budgetary Adjustments: Push Ahead Budget Revisions

Expenditure Changes	Amount	Notes
Amplify Science Supplies	\$9,706	Cost increases due to inflation and usage
Occupational Education costs	-\$75,010	Based on revised estimates of students expected to attend and final program costs
Facilities Supplies	-\$10,000	Eliminate Bio-Protect applications
Facility Projects	-\$21,000	Utilize CRRSA funds
Technology purchases of replacement devices	-\$68,000	Utilize CRRSA funds
Technology - Firewall	-\$20,000	Utilize CRRSA funds
Total Push Ahead Changes	-\$184,304	



Budgetary Adjustments: New Consideration Revisions

Expenditure Changes	Amount	Notes
Maintenance Van	-\$31,000	Utilize CRRSA funds
Total New Consideration Changes	-\$31,000	



CRRSA Funds Update

- District was awarded \$206,845 to cover COVID expenses from March 13, 2020 to September 30, 2023
- District applied for and received approval for funds based on expenditures in the 2019-20 and 2020-21 school years for purchases needed to maintain a safe environment in those years and the current year
- Expenses covered in the grant include:
 - Monitors to cover classroom for staff out for COVID and teaching remotely, supporting hybrid instruction
 - Chromebooks and internet access (jet packs) needed for remote instruction/work
 - PPE including plastic barriers for staff desks and key interaction areas
 - Air filter upgrades
 - Additional disinfectant equipment
- These funds are now available to offset expenditures that were “deferred” in the past or can supplement our budgetary needs as shown on the previous slides



Summary of All New Considerations

Additional Custodian (net of reduced Overtime)	\$46,654
Additional Special Ed Teacher	\$126,861
Master Reading Teacher	\$126,861
Technology Integration Teacher	\$126,861
.5 Art Teacher	\$76,736
Elementary Counselor	\$126,861
DEI Coordinator	\$12,000
Department Chairs to Full-time	\$33,000
Senior Internship/Athletic Coordinator	\$8,500
Total of New Considerations	\$684,334



Budgetary Adjustments

Revenue Budget Before Adjustments	\$68,451,813
Revenue Changes	<u>\$0</u>
Revised Revenue Budget	\$68,451,813
Original Push Ahead Expense Budget	\$67,951,783
Reduction in Push Ahead Expenses	(\$184,304)
Sum of New Considerations	<u>\$684,334</u>
Revised Expense Budget	\$68,451,813
Revised Deficit	\$0



Budgetary Summary

2021-22 Budget	\$66,361,700
Push Ahead Increase*	\$1,405,780
Amount for New Considerations	<u>\$684,334</u>
2022-23 Proposed Budget	\$68,451,813

* Push Ahead calculations include 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:

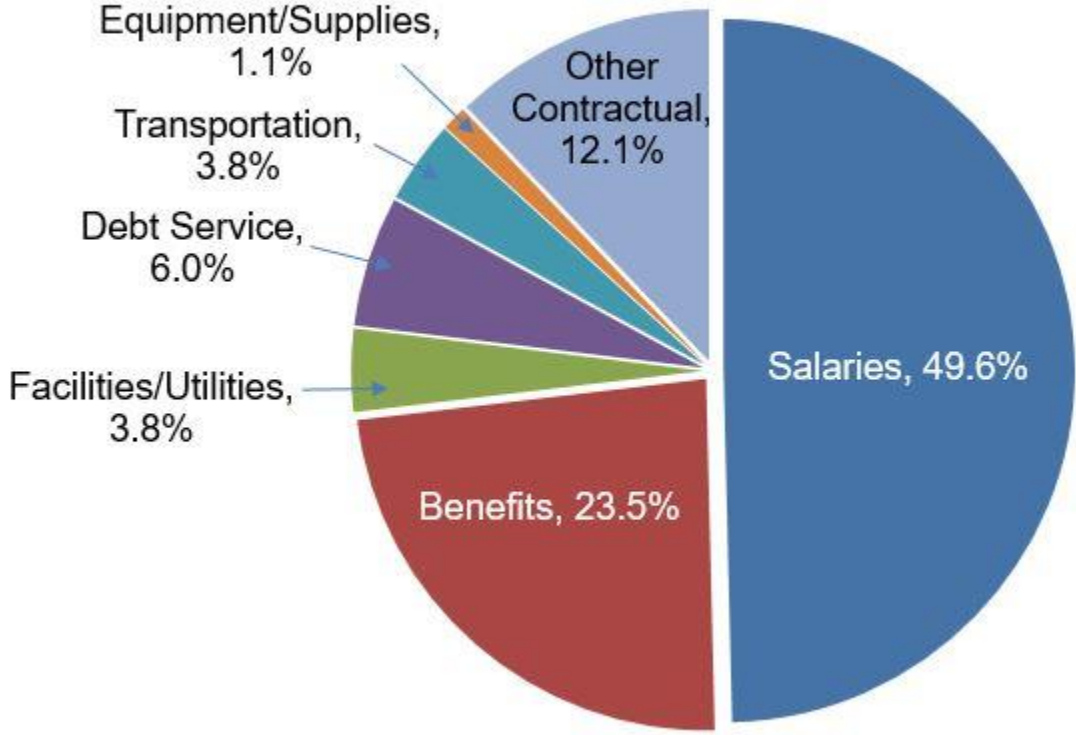
- Align with the District's Strategic Objectives
- Represent our commitment to maintaining and continually enhancing student learning experiences
- Expand continuum of Special Education-related programs and services
- Support all students' developmental and educational needs
- Provide on-going professional 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

Will be under consideration and will be modified throughout the budget process as the balance of the budget remains in development



Budget Expenditure by Category

Expense Category as a percent of Total Proposed Budget





Budget Expenditure by Category

CATEGORY	2021-22 APPROVED BUDGET	2022-23 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE	% of BUDGET
Salaries	\$32,977,322	\$33,960,028	\$982,706	3.0%	49.6%
Benefits	\$15,486,387	\$16,094,333	\$607,946	3.9%	23.5%
Facilities <small>excluding salaries</small>	\$2,399,667	\$2,600,134	\$200,467	8.4%	3.8%
Debt Service	\$4,193,957	\$4,103,763	(\$90,194)	-2.2%	6.0%
Transportation	\$2,704,485	\$2,607,625	(\$96,860)	-3.6%	3.8%
Equipment/Supplies	\$708,122	\$774,704	\$66,582	9.4%	1.1%
Other Contractual	\$7,891,760	\$8,311,226	\$419,466	5.3%	12.1%
TOTAL BUDGET	\$66,361,700	\$68,451,813	\$2,090,113	3.1%	



Projected Tax Levy Cap

Tax Cap Formula		2022-23
Prior Year Tax Levy		\$59,949,970
Assessment Growth Factor		1.0011
Adjusted Prior Year Tax Levy		\$60,015,915
+ PILOTS (Base year)		\$ -
- Exemptions (Base year)		\$ 2,892,408
Subtotal		\$57,123,507
x CPI or 2%		1.0200
- PILOTS (Ensuing year)		\$ -
+ Carryover		\$ -
+ Exemptions (Ensuing year)		\$ 2,761,507
= Allowable Tax Levy for Next Year		\$61,027,484
Allowable Tax Levy Increase Within Tax Cap		1.80%
Net Increase		\$ 1,077,514



Projected Revenue

REVENUE SOURCE	2021-22 BUDGET	2022-23 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
Property Taxes	\$59,949,970	\$61,027,484	\$1,077,514	1.8%
State Aid	\$4,065,096	\$4,970,286	\$905,190	22.3%
Tuition	\$322,457	\$384,354	\$61,897	19.2%
Sales Taxes	\$780,000	\$820,000	\$40,000	5.1%
Rental-BOCES	\$305,968	\$312,087	\$6,119	2.0%
Other	\$515,709	\$515,102	(\$607)	-0.1%
Sub Total	\$65,939,200	\$68,029,313	\$2,090,113	3.2%
Approp. Fund Balance	\$422,500	\$422,500	\$0	0.0%
TOTAL BUDGET	\$66,361,700	\$68,451,813	\$2,090,113	3.1%



Budget Revenue & Expenditure

DESCRIPTION	2021-22 APPROVED BUDGET	2022-23 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2022-23 NEW BUDGET CONSIDERATIONS	2022-23 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
General Support	3,059,660	3,381,208	321,548	10.5%	0	3,381,208	321,548	10.5%
Operation & Maint	4,654,210	4,968,985	314,775	6.8%	8,000	4,976,985	322,775	6.9%
Instruction	18,966,607	19,035,951	69,344	0.4%	160,500	19,196,451	229,844	1.2%
Special Education	9,439,172	9,680,668	241,496	2.6%	85,000	9,765,668	326,496	3.5%
Instructional Support	7,857,222	8,135,280	278,058	3.5%	190,500	8,325,780	468,558	6.0%
Transportation	2,704,485	2,607,625	(96,860)	-3.6%	0	2,607,625	(96,860)	-3.6%
Employee Benefits	15,486,387	15,853,999	367,612	2.4%	240,334	16,094,333	607,946	3.9%
Debt Service	4,193,957	4,103,763	(90,194)	-2.2%	-	4,103,763	(90,194)	-2.2%
TOTAL BUDGET	\$66,361,700	\$67,767,479	\$1,405,780	2.1%	\$684,334	\$68,451,813	2,090,114	3.15%
Estimated Budget Revenue						\$68,451,813		
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%	\$20.82	3.58%
2022-23	\$68,451,813	3.15%	\$20.69	-0.64%
* Due to change to full valuation				
** Tax Rate Estimated based on most current Assessed Valuation as of 3/1/2022				

Actual assessed valuations typically decrease slightly by the time the assessment roll is finalized for the tax bills due to SCARS and other exemptions. If the board adopts the Veterans exemption at the basic level, the tax rate would be estimated at \$20.7025 or an additional \$.0156 per thousand assessed.



Tax Rates & Your Taxes

Formula to calculate your estimated taxes

Assessed value of your property

x

20.68

=

Taxes

Please keep in mind that the \$20.68 tax rate per thousand is estimated based on the current assessment roll as of March 2022 and expected changes from additional exemptions and SCARS granted until the roll is finalized in August 2022.

* Based on most current Assessed Valuation



Future Board of Education Budget Discussions

Date	Board Meeting Topic
Tuesday, April 5	BOE meeting - Budget Discussion & Revision
Tuesday, April 19	BOE meeting - Budget Adoption
Tuesday, May 3	BOE Budget Hearing followed by regular meeting



Community Budget Discussions

2022-23 Budget Discussions

Please join the Board of Education and Superintendent to learn more about the 2022-23 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 recorded and can be viewed by going to www.irvingtonschools.org and selecting the BoardDocs link.



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Budget Meeting/Topic	Date	Time	Virtual Meeting Information
Board of Education Meeting: Operations & Finance Budget	Tuesday, February 8th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Curriculum Budget	Tuesday, March 8th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Superintendent's Proposed Budget	Tuesday, March 22nd	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Budget Discussion	Tuesday, April 5th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Budget Adoption	Tuesday, April 19th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
PTSA General Membership Meeting Budget Discussion	Thursday, April 25th	7:30 pm	Zoom meeting link can be found in the Calendar section under District Calendar at www.irvingtonschools.org
Pre-School Parents Budget Discussion	Tuesday, April 26th	9:30 am - 10:30 am	Zoom meeting to be held
Superintendent to Present Budget to Village Trustees	Monday, May 2nd	7:00 pm	Meetings are Live Streamed on Cablevision Channel 75 and Verizon Fios Channel 40
Board of Education Meeting: Budget Hearing	Tuesday, May 3rd	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
2022-23 Budget Vote & Member Election	Tuesday, May 17th	7:00 am - 9:00 pm	Main Street School Auditorium 101 Main Street, Irvington



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Every Student, Every Day!

Budget@IrvingtonSchools.org