



IRVINGTON
UNION FREE SCHOOL DISTRICT

2022-23
Budget Development
Proposed Budget



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 IUFSD 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.



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
 - The budget maintains a sustainable financial future

All prior budget presentations are posted on the District website under Board of Education – District Budget Information.

Important Voter information is also contained on these pages.



Year-to-Year Budget Variances

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

- Salaries & Benefits
- Facilities
 - Equipment needs
 - Ongoing maintenance
- BOCES
 - Cost of Services, Administrative Charge
- Technology Infrastructure Equipment/Bandwidth
- Special Education tuitions to meet needs of student population
- Insurance costs
- Transportation CPI factor and contract changes
 - Special Ed and private school transportation population constantly changes
- Debt Service – per actual schedule of amounts due



Final Proposed Budgetary Summary

2021-22 Budget	\$66,361,700
Push Ahead Increase*	\$1,525,82
Amount for New Considerations	<u>\$587,473</u>
2022-23 Proposed Budget	\$68,475,000

* 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.



Summary of All New Considerations

Additional Custodian (net of reduced Overtime)	\$46,654
Additional Special Education Teacher	\$126,861
Master Reading Teacher	\$126,861
Technology Integration Professional Development	\$30,000
.5 Art Teacher	\$76,736
Elementary School Counselor	\$126,861
DEI Coordinator	\$12,000
Department Chairs to Full-time (art, music, PE)	\$33,000
Senior Internship/Athletic Coordinator Stipends	\$8,500
Total of New Considerations	\$587,473



Considerations

Consideration	Amount	Primary Strategic Plan Objective
<p>Additional Custodian</p> <p><u>Rationale:</u> Currently, overtime is heavily relied on to meet needs and cover absences. A floating custodian would reduce overtime by approximately \$40,000 in the push-ahead budget and result in better scheduling</p>	<p>\$46,654 (salary and benefits offset by reduction in overtime)</p>	<p>Ensure the fiscal health of the District and provide for a high-quality learning environment</p>



Considerations

Consideration	Amount	Primary Strategic Plan Objectives
<p>Additional Special Education Teacher</p> <p><u>Rationale:</u> This position is needed at the Middle School to comply with student IEPs and ensure the IUFSD provides necessary programs to support student needs.</p>	<p>\$ 126,861 (Salary and benefits)</p>	<p>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.</p>



Considerations

Consideration	Amount	Primary Strategic Plan Objectives
<p>Master Reading Teacher</p> <p><u>Rationale:</u> This District-wide position will enhance our reading program and ensure we meet needs for students with Individualized Education Plans (IEP). This position would provide direct and indirect research-based reading intervention, coordination of vertical alignment of the reading intervention continuum, and comprehensive evaluative services.</p>	<p>\$126,861 (Salary and benefits)</p>	<p>Provide students with a rigorous, comprehensive, enriched and diversified curricula that will prepare students to achieve their personal best.</p> <p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p>



Considerations

Consideration	Amount	Primary Strategic Plan Objectives
<p>Technology Integration Professional Development through Model Schools Program</p> <p><u>Rationale:</u> Partnership with the Model Schools program through the Lower Hudson Regional Information Center (LHRIC) to introduce embedded professional development opportunities to our staff. Through this model, we will leverage the professional offerings to prepare for the statewide rollout of NYS Standards for Computer Science and Digital Fluency and increased training in the areas of project-based learning, and assessment using technology.</p>	<p>\$30,000 (BOCES aidable)</p>	<p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p> <p>Support educators through targeted professional learning and opportunities for collaboration.</p> <p>Provide students with a rigorous, comprehensive, enriched and diversified curricula that will prepare students to achieve their personal best.</p>



Considerations

Consideration	Amount	Primary Strategic Plan Objectives
<p>.5 Art Teacher</p> <p><u>Rationale:</u> This position will enhance our art curriculum at the Middle and High school levels, allow the department chair to be a full K-12 chair and reduce the number of shared staff between the Main Street School and the MS/HS.</p>	<p>\$76,736 (Salary and benefits)</p>	<p>Provide students with a rigorous, comprehensive, enriched and diversified curricula that will prepare students to achieve their personal best.</p> <p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p>



Considerations

Consideration	Amount	Primary Strategic Plan Objectives
<p>Additional Elementary Counselor</p> <p><u>Rationale:</u> This position will provide both Dows Lane Elementary and Main Street School with full time counselors, as they currently share one counselor. There has been an increase in student social and emotional needs due to the pandemic. A full-time guidance counselor in each elementary school would provide consistent, full-time support for all students, more opportunities for small groups and MTSS tiered interventions.</p>	<p>\$126,861 (Salary and benefits)</p>	<p>Foster the social and emotional growth of all students and promote a culture where students are active participants in society.</p>



Considerations

Consideration	Amount	Primary Strategic Plan Objectives
<p>Diversity, Equity, Inclusion (DEI) Coordinator</p> <p><u>Rationale:</u> This stipend will enable the District to create a Coordinator for our current DEI initiative and allow the District to further the work identified in the Root Cause Analysis. With this stipended position, we will have the opportunity to align and coordinate efforts across the District.</p>	<p>\$12,000 (stipend)</p>	<p>Foster the social and emotional growth of all students and promote a culture where students are active participants in society.</p> <p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p> <p>Support educators through targeted professional learning and opportunities for collaboration.</p>



Considerations

Consideration	Amount	Primary Strategic Plan Objectives
<p data-bbox="302 483 873 570">Full time, K-12 Department Chairs for Art, Music, PE/Health</p> <p data-bbox="302 618 869 922"><u>Rationale:</u> These funds will allow the Music, Art and PE/Health subject areas to be full time, K-12 chairs, creating alignment across grade levels and schools in our curriculum.</p>	<p data-bbox="932 483 1081 524">\$33,000</p>	<p data-bbox="1165 483 1850 613">Support educators through targeted professional learning and opportunities for collaboration.</p> <p data-bbox="1165 667 1850 792">Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p> <p data-bbox="1165 846 1850 1060">Provide students with a rigorous, comprehensive, enriched and diversified curricula that will prepare students to achieve their personal best.</p>



Considerations

Consideration	Amount	Primary Strategic Plan Objectives
<p>Athletic Coordinator Senior Internship Coordinator</p> <p><u>Rationale:</u> The Athletic Coordinator will assist the Athletic Director/Director of Physical Education & Health in the facilitation of the operational needs of the department, including equipment, chaperone coverage, scheduling issues, etc.</p> <p>The Senior Internship Coordinator was previously funded through a PTSA grant and the successful enhancements to this program warrant the inclusion of this stipend in our budget.</p>	<p>Stipends</p> <p>\$5,500</p> <p>\$3,000</p>	<p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p> <p>Strengthen local connections to and ownership of our schools.</p> <p>Foster the social and emotional growth of all students and promote a culture where students are active participants in society.</p> <p>Support educators through targeted professional learning and opportunities for collaboration.</p>



Recap of Proposals

These proposals:

- 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

Have been under consideration and modified throughout the budget process.



Projected Revenue

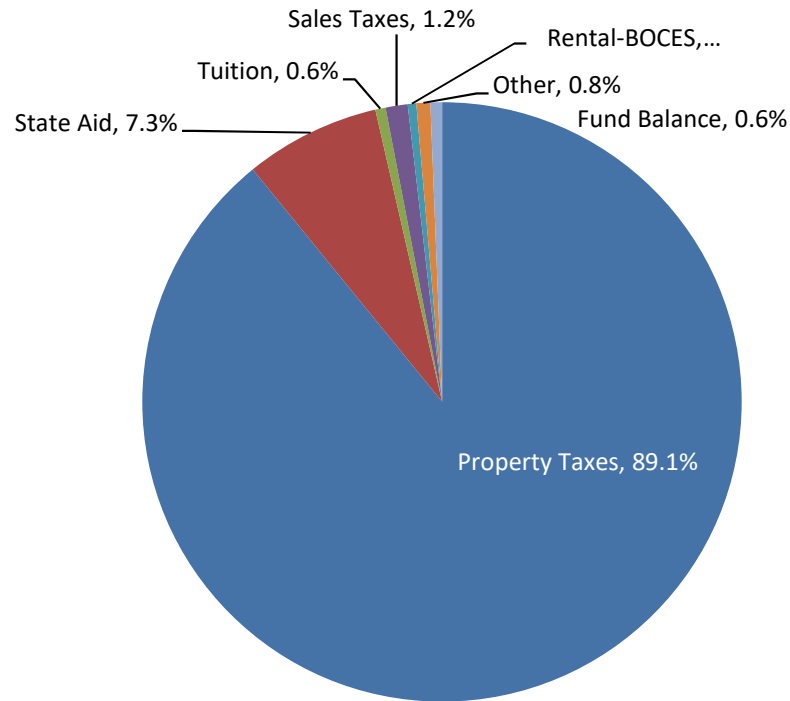
REVENUE SOURCE	2021-22 BUDGET	2022-23 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
Property Taxes	\$59,949,970	\$61,027,484	\$1,077,514	1.8%
State Aid	\$4,065,096	\$4,993,473	\$928,377	22.8%
Tuition	\$322,457	\$384,354	\$61,897	19.2%
Sales Taxes	\$780,000	\$820,000	\$40,000	5.1%
Rental-BOCES	\$305,968	\$312,087	\$6,119	2.0%
Other	\$515,709	\$515,102	(\$607)	-0.1%
Sub Total	\$65,939,200	\$68,052,500	\$2,113,300	3.2%
Approp. Fund Balance	\$422,500	\$422,500	\$0	0.0%
TOTAL BUDGET	\$66,361,700	\$68,475,000	\$2,113,300	3.18%

The good news for the upcoming budget year is although property tax is still our largest revenue source, the largest revenue increase is coming from state aid.



Projected Revenue

Revenue Category as a percent of Proposed Budget



State Aid grew from 6.1% of the budget to 7.3% of the revenue budget.



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



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	5,037,172	382,962	8.2%	8,000	5,045,172	390,962	8.4%
Instruction	18,966,607	19,120,951	154,344	0.8%	160,500	19,281,451	314,844	1.7%
Special Education	9,439,172	9,605,668	166,496	1.8%	85,000	9,690,668	251,496	2.7%
Instructional Support	7,857,222	8,135,280	278,058	3.5%	135,500	8,270,780	413,558	5.3%
Transportation	2,704,485	2,607,625	(96,860)	-3.6%	0	2,607,625	(96,860)	-3.6%
Employee Benefits	15,486,387	15,895,860	409,473	2.6%	198,473	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	\$67,887,527	\$1,525,827	2.3%	\$587,473	\$68,475,000	2,113,300	3.18%
Estimated Budget Revenue						\$68,475,000		
Amount Over						\$0		



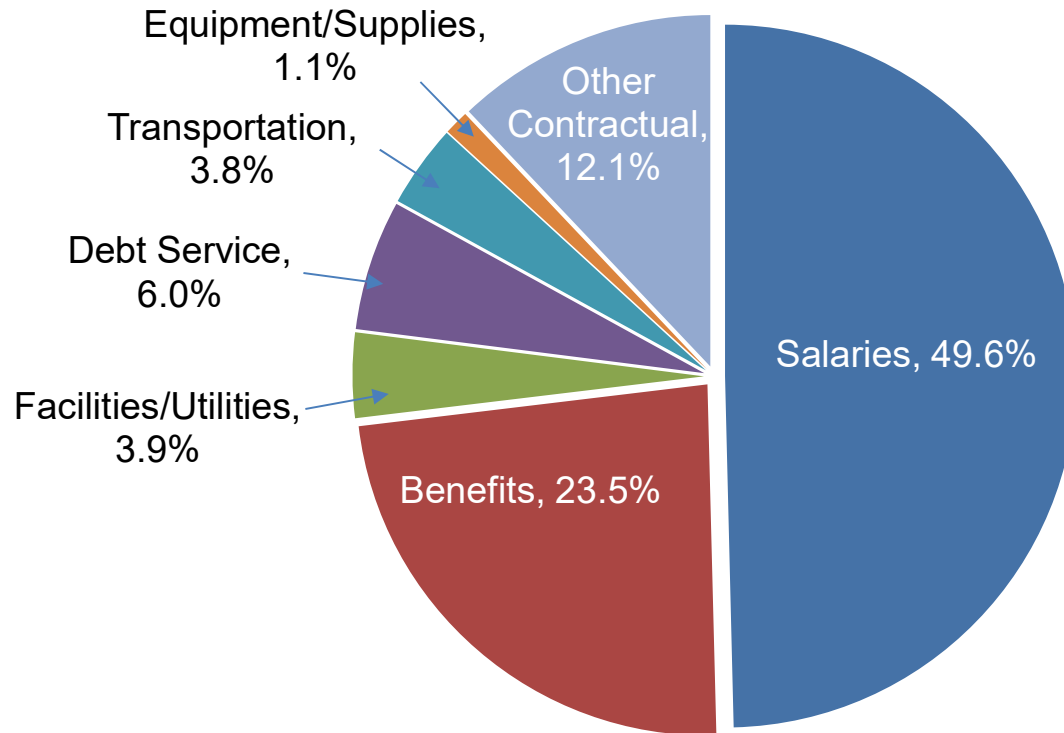
Budget Expenditure by Category

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	\$2,668,321	\$268,654	11.2%	3.9%
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	\$8,266,226	\$374,466	4.7%	12.1%
TOTAL BUDGET	\$66,361,700	\$68,475,000	\$2,113,300	3.2%	



Budget Expenditure by Category

Expense Category as a percent of Total Proposed Budget





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 **	\$68,475,000	3.18%	\$20.71	-0.54%
* Due to change to full valuation				
** Updated to include adopted Veteran's Exemption				
Tax Rate is 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, which may slightly increase the tax rate.



Tax Rates & Your Taxes

Formula to calculate your estimated taxes

$$\begin{array}{r} \text{Assessed value of your property} \\ \times \\ 20.71 \\ = \\ \text{Taxes} \end{array}$$

Please keep in mind that the \$20.71 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.

The estimated tax rate is now updated to reflect the adopted Veteran's Exemption



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.



IRVINGTON
UNION FREE SCHOOL DISTRICT

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	Monday, 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



IRVINGTON
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Every Student, Every Day!

Budget@IrvingtonSchools.org