



IRVINGTON
UNION FREE SCHOOL DISTRICT

2023-24 Budget Development

Curriculum & Instruction

March 14, 2023



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



Aligning the Vision & 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.



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 28, 2023	Operations and Finance
March 14, 2023	Curriculum and Instruction
March 28, 2023	Proposed Budget
April 11, 2023	Budget Discussion/Adjustments
April 18, 2023	Budget Adoption
May 9, 2023	Official Budget Hearing
May 16, 2023	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
- **Critical discussions:**
 - Each of the upcoming meetings are important
 - Board to provide Administration with budget direction



IRVINGTON
UNION FREE SCHOOL DISTRICT

Curriculum & Instruction Budget



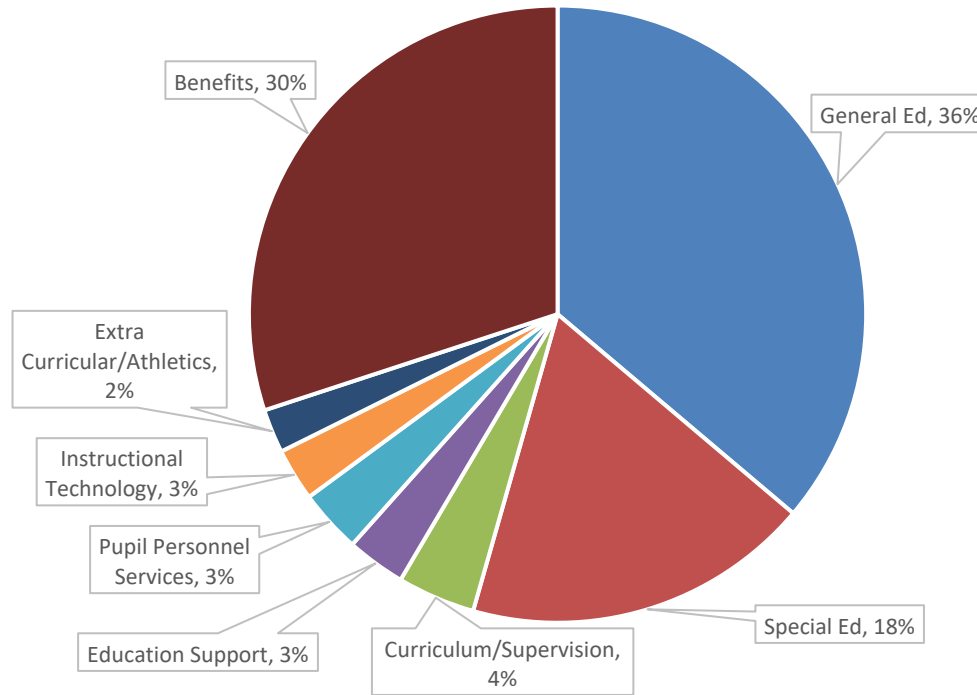
Curriculum & Instruction

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, Other Pupil Services



Curriculum & Instruction



General and Special Education comprise 54%, and Instructional Support is 16% of this section of the budget. Benefits for staff in all areas of the budget accounts for 30%.

The combined push ahead budget for these areas is currently \$55,998,102.



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. Continuation of Lead Learner professional development
- Changes in out-of-district placements/tuitions
- Equipment needs: technology/devices and software to support learning
- BOCES increases in cost of services
- Benefits
 - Decrease in TRS rate from 10.29% to 9.76%
 - Health Insurance increases – 8% for active and retired employees
 - Other contractual benefits per negotiated contracts



Considerations

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>Additional Special Education Teacher 1.0 FTE (HS)</p> <p><u>Rationale:</u> Based on projections to meet needs for next year's student IEP mandates, one additional 1.0 FTE is required.</p> <p>This will provide for individualized instruction aligned with student learning needs.</p>	<p>\$ 128,221 (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> <p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p> <p>Foster the social and emotional growth of all students and promote a culture where students are active participants in society.</p>



Considerations

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>Instructional Innovation Support Specialist/Coach – District Wide</p> <p><u>Rationale:</u> The position will supplement the Instructional Technology Support team and will support the District Technology Plan and need for professional development.</p> <ul style="list-style-type: none"> • Design, develop and deliver high-quality professional learning for all instructional and non-instructional staff with a focus on the new CSDF standards • Ensure that all educators have access to the appropriate tools to develop innovative curriculum, instruction, assessment, learning environments and professional learning • Experience in using data to make District, building and classroom decisions 	<p>\$157,551 (Salary and benefits)</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

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>Supervisor of Special Projects</p> <p><u>Rationale:</u> To provide for the high-quality experience desired in the District, there is need to provide necessary leadership to support key initiatives such as Data Analysis and CR-SE. This position would support:</p> <ul style="list-style-type: none"> • Management of Section 504 plans District-wide • Administrative support at MSS • Coordinate District-wide data use by maintaining the data warehouse, coordinating data collection, performing analysis and collaborating with staff to effectuate change • Support staff in their Culturally Responsive teaching • Supervise and evaluate certified staff • Support program evaluations 	<p>\$179,848 (Salary and benefits)</p>	<p>Support educators through targeted professional learning and opportunities for collaboration.</p> <p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p> <p>Provide students with a rigorous, comprehensive, enriched and diversified curricula that will prepare students to achieve their personal best.</p>



Considerations

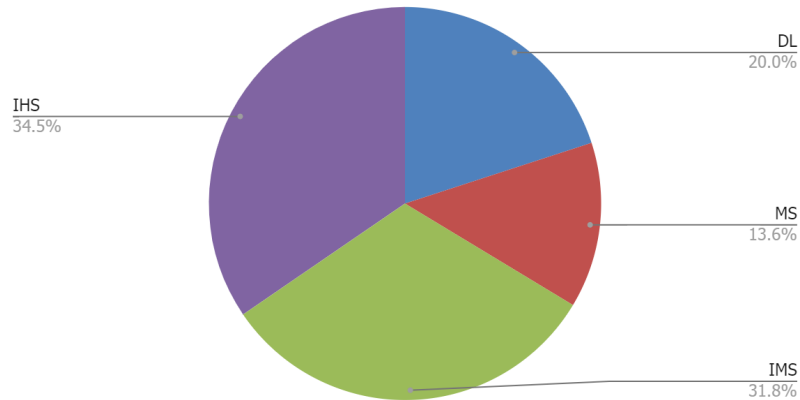
<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>School Psychologist Middle School .5 FTE District Wide .5 FTE</p> <p><u>Rationale:</u> This Psychologist is needed at the Middle School to provide services per student IEP requirements and present needs.</p> <p>For the District-wide role, the Psychologist will reduce the need for external evaluations, support the initial-eligibility process, conduct complex reevaluations and attend CSE meetings.</p>	<p>\$139,953 (Salary and benefits)</p> <p>Offset by \$30,000 reduction in related services expense</p> <p>Net expense is \$109,953</p>	<p>Foster the social and emotional growth of all students and promote a culture where students are active participants in society.</p>



Considerations

Request for 1.0 Psychologist- .5 Direct Services at IMS

Percentage of Total Students Requiring Counseling by Building (504/IEP)



	Students (IEP/504)	Psychologists	#Grades	#Small Group	#Individual
DL	22	2	4	23	1
MS	15	1	2	13	4
IMS	35	1	3	22	18
IHS	38	2	4	15	28



Considerations

Request for 1.0 Psychologist- .5 Direct Services at IMS

The addition of a .5 behavioral psychologist to the middle school would address identified gaps in the provision of mandated and non-mandated services.

The IMS psychologist has a disproportionate caseload in comparison to the other buildings that are served uniformly by a 1:2 psychologist per grade distribution.

- IMS carries 31.8% of the total counseling caseload, District-wide, with the support of one psychologist.
- In 2021-22, the IMS psychologist chaired 61 CSE meetings in addition to the direct counseling and evaluation services.

In order to ensure that direct mandated counseling services are received, the District has absorbed additional expenses and has reallocated essential resources:

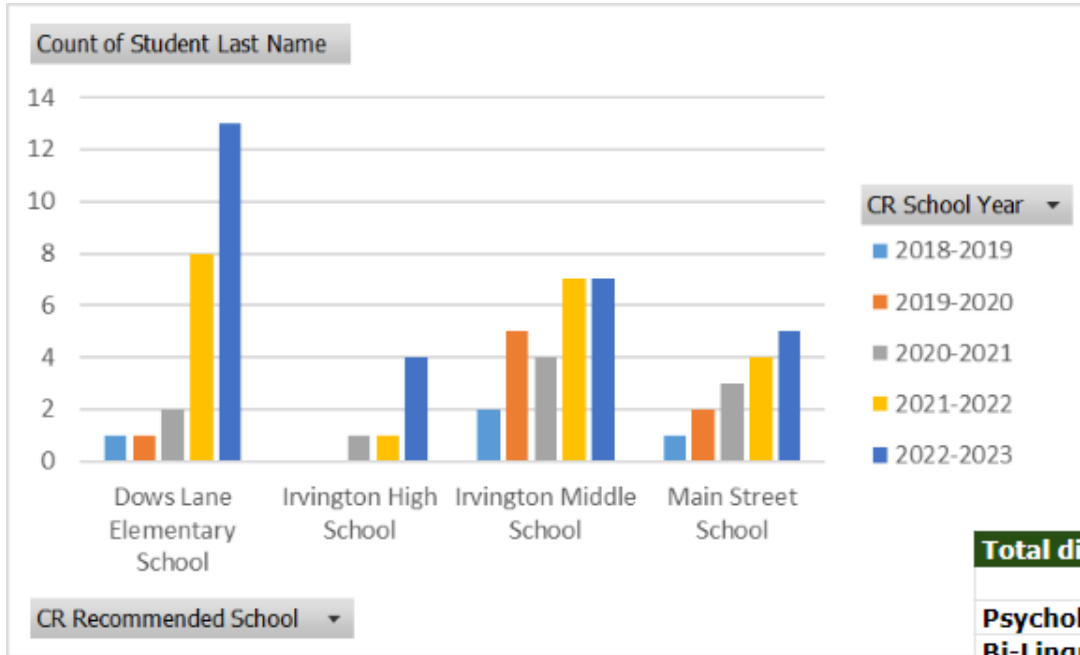
- Utilization of guidance counselors for 504 counseling mandates.
- Both reevaluations and initial evaluations are sent to third party evaluators.
- Additional utilization of behavioral consultants to support development and management of FBAs and BIPs.



Considerations

Request for 1.0 Psychologist- .5 PPS District-Wide Evaluations and CSE

Number of Mandated Behavior Consults by Year/Building



Total district costs of evaluations (sent out 21-22)

	21-22
Psychological	\$32,000.00
Bi-Lingual Psychological	\$9,625.00
Social History	\$7,225.00
Bilingual Social History	\$2,000.00
Neuropsychological	\$9,000.00
Psychological Consult	\$82.00
Psychiatric	\$16,500.00
Total	\$76,432.00



Considerations

Request for 1.0 Psychologist- .5 PPS District-Wide Evaluations and CSE

The addition of a .5 District-level psychologist would address, in part, the long-term sustainable PPS action-plan goal to ensure a highly effective District-wide CSE team through the following activities:

- Offset the growing cost of the initial eligibility process by conducting some of the initial eligibility evaluations and support the determination of needed evaluations.
- Conduct complex reevaluations K-12.
- Support the CSE with out-of-district and parentally placed case management.
- Build the capacity of our organization to ensure a culturally responsive referral process and engage in culturally responsive evaluation approaches.
- Support a data-driven continuum development system that informs instructional decision making for our most vulnerable students.
- Partner with the behavior consultants to build the capacity of district staff in managing increased behavioral challenges of the post-COVID school setting.



Considerations

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>Early World Language Program 2.0 FTE</p> <p><u>Rationale:</u> The administration presented a model to restore an early world language program that could be implemented within the current school structures for grades K-5. This model would provide for a weekly language experience in Spanish and French as outlined below:</p> <ul style="list-style-type: none"> K-1: Spanish 2-3: French 4-5: 1 semester of Spanish and 1 semester of French 	<p>\$256,442</p> <p>(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> <p>Foster the social and emotional growth of all students and promote a culture where students are active participants in society.</p>



Considerations

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>HS Math .2 FTE</p> <p>HS Social Studies .4 FTE</p> <p><u>Rationale:</u> The increase in staffing will provide for needed scheduling flexibility and may introduce more course offerings. Additionally, it will enable the District to retain high-quality staff members.</p>	<p>\$19,857</p> <p>\$47,383</p> <p>(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> <p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p> <p>Foster the social and emotional growth of all students and promote a culture where students are active participants in society.</p>



Considerations

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>Floating Nurse .2 FTE</p> <p><u>Rationale:</u> The increase in staffing will enable the District to hire quality staff. Currently there is an inability to staff a part-time nurse for John Cardinal O'Connor School. Additionally, it will provide better coverage in the health offices when staff are out or providing specialized services.</p>	<p>\$18,961</p> <p>(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> <p>Support educators through targeted professional learning and opportunities for collaboration.</p>



Considerations

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>Increase in Computer Aides 2.0 FTE</p> <p><u>Rationale:</u> This proposal would enable each school to have a dedicated computer aide for teachers and staff and eliminate shared staffing. This support is needed to address daily technical repairs to support student, teacher, and operational needs.</p>	<p>\$131,545</p> <p>(Salary and benefits)</p>	<p>Support educators through targeted professional learning and opportunities for collaboration.</p> <p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p>



Considerations

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>Additional monitors</p> <p><u>Rationale:</u> This position will provide more supervision on the MS/HS campus in spaces currently not serviced and allow for greater use of those spaces.</p>	<p>\$39,780</p> <p>(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

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>Increase in Club funds</p> <p><u>Rationale:</u> The IEF/PTSA have funded stipends for new clubs and if the clubs are successful, the intent is for the District to then include them in our budget to continue running the clubs.</p> <p>These clubs include:</p> <ul style="list-style-type: none">Asian American ClubBiology ClubChess ClubFrench ClubIrviesJewish Culture ClubMath ClubWriting Workshop - MSSVideo Production - MSS	<p>\$15,000</p>	<p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p> <p>Provide students with a rigorous, comprehensive, enriched and diversified curricula that will prepare students to achieve their personal best.</p>



Considerations

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>K-5 Special Ed Dept Team Leader</p> <p>Seal of Bi-Literacy Stipend</p> <p><u>Rationale:</u> A K-5 Team Leader would provide leadership/program alignment to the elementary program and also support the department goal of supporting and developing highly effective teams through data-driven distribution of leadership. The seal of literacy will expand world language opportunities for students and will recognize their proficiency in multiple languages. Such recognition will be an asset to students' college application process.</p>	<p>\$8,523</p> <p>\$8,523</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 and will integrate technology in their learning.</p> <p>Foster the social and emotional growth of all students and promote a culture where students are active participants in society.</p>



Considerations

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>DEI Coordinator (2)</p> <p><u>Rationale:</u> Two additional DEI coordinators would allow for each building to have a designated point person to work with the ASI/Principal in moving the DEI work forward.</p>	<p>\$12,000</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> <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

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>Additional Chromebooks for loan</p> <p><u>Rationale:</u> A purchase of 30 Chromebooks would allow a supply necessary to loan Chromebooks for the day for student use.</p>	<p>\$12,000</p>	<p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p> <p>Provide students with a rigorous, comprehensive, enriched and diversified curricula that will prepare students to achieve their personal best.</p>



Considerations

<u>Consideration</u>	<u>Amount</u>	<u>Primary Strategic Plan Objectives</u>
<p>Purchase of High Jump and Wrestling Mats</p> <p><u>Rationale:</u> Current equipment has reached the end of its useful life and will compliment the athletic programs, while providing for student safety.</p>	<p>\$11,185 \$12,000</p>	<p>Encourage innovation, creativity and risk-taking to inspire a dynamic learning environment.</p> <p>Provide students with a rigorous, comprehensive, enriched and diversified curricula that will prepare students to achieve their personal best.</p>



Considerations

Add 3-4 additional buses to serve the High School outside of the 3-tiered run system. Cost estimated at \$276,000 or \$368,000.

Goal: To improve early bus times and early arrival times for high school students since the High School and Dows Elementary school start times are close.

- Current arrival time is between 7:06 am to 7:15 am for a 7:50 am school start time. First pickups start at 6:27 - 6:51 am depending on the route.
- Currently, 303 students are eligible for busing at the Irvington elected limit of 1.25 miles. At the state limit of 3 miles, **no** HS students would be eligible.
- Analysis shows that despite adding 3-4 buses for a HS only run, the early start times would only slightly improve and the time on the bus would lengthen. However, those on the last few stops would see a major improvement, as the buses would arrive at the high school at 7:45 am.
- With only 3 or 4 planned routes, more students are assigned to ride a bus than the bus capacity. While ridership at the HS varies greatly and depending on the route, there is risk here in doing this. Ridership would also likely increase with the better times.
- The analysis to increase mileage eligibility limits to either 1.5 or 1.75 miles shows only limited improvement and thus would not likely be recommended.
- If these runs were to be added, we recommend an opt in program. This would allow the routes to be designed most efficiently for the addresses opting in versus making every stop for eligible students. We must allow students to opt in at any time though, which could result in frequent routing changes confusing students and families.



Considerations

High School Bus Arrival Times

	Current Runs	Previous Runs	Proposal 1a	Proposal 1b
	Running all 8 buses	Running 4 buses in 2016-17	Add 3 buses - same mileage limit	Add 4 buses - same mileage limit
Range of Start times	6:27-6:51am	6:25-6:52am	6:47-7:05am	6:54-7:08am
Range of Arrival times	7:06-7:15am	7:10-7:21am	7:45am	7:45am
Average Time on bus	23	36	48	44
Average # Students Assigned to Route*	38	66	101	76
Max assigned on any bus	56	85	123	93
Total Eligible to Ride	303	265	303	303
Start times	6:27, 6:47, 6:43, 6:49, 6:50, 6:51, 6:43, 6:50	6:25, 6:47, 6:38, 6:44	6:55, 7:05, 6:47	6:55, 7:08, 6:54, 7:05
Additional Cost			\$276,000	\$368,000
* Preferred load is 44 at 2 per seat on a 66 max passenger bus.				

In this scenario, the max number of students assigned to a bus is well above capacity and the start times are only slightly improved. The arrival time is improved, benefitting those on later stops.



Considerations

High School Bus Arrival Times

	Proposal 2a	Proposal 2b	Proposal 3a	Proposal 3b
	Add 3 buses - increase eligible mileage limit to 1.5 miles	Add 4 buses - increase eligible mileage limit to 1.5 miles	Add 3 buses - increase eligible mileage limit to 1.75 miles	Add 4 buses - increase eligible mileage limit to 1.75 miles
Range of Start times	7:00-7:10 am	7:05-7:13 am	7:06-7:12 am	7:06-7:14 am
Range of Arrival times	7:45am	7:45am	7:45am	7:45am
Average Time on bus	37	36	36	33
Average # Students Assigned to Route	71	71	61	61
Max assigned on any bus	101	93	89	81
Total Eligible to Ride	231	231	182	182
Start times	7:05, 7:10, 7:00	7:05, 7:13, 7:05, 7:12	7:06, 7:12, 7:07	7:06, 7:15, 7:11, 7:14
Additional Cost	\$276,000	\$368,000	\$276,000	\$368,000
* Preferred load is 44 at 2 per seat on a 66 max passenger bus.				

In these scenarios, the max number of students assigned to a bus is reduced to a more manageable level and the start times are slightly improved



Proposed Curriculum Development and Supervision Budget

Function codes 2010, 2020	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Salaries	\$1,727,600	\$1,920,187	\$192,587	11.1%
Contractual	\$151,280	\$208,320	\$57,040	37.7%
Equipment & Supplies	\$26,000	\$28,800	\$2,800	10.8%
BOCES	\$249,500	\$273,803	\$24,303	9.7%
Total Curriculum Development & Supervision	\$2,154,380	\$2,431,110	\$276,730	12.8%

Key Push Ahead Variances:

- Increased costs to continue DEI, Lead Learner PD

New Considerations:

- Supervisor of Special Projects



Proposed Curriculum Development and Supervision Budget

Current Professional Development and Curriculum Programs Included in Budget

- Culturally Responsive-Sustaining Education including restorative practices
- Alignment of building-level SEL into a comprehensive K-12 Program
- Ongoing alignment of all curricular areas to NYS Learning Standards
- Introduction of Computer Science Digital Fluency (CSDF) Standards
- Continued focus on data use
- Orton Gillingham (OG) training

Final determination of areas of focus for Professional Development to be informed by the Professional Development Committee



General Education Instruction

Function code 2110, 2280	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Salaries	\$18,123,115	\$18,994,518	\$871,403	4.8%
Contractual	\$321,912	\$337,172	\$15,260	4.7%
Equipment/Supplies/ Textbooks	\$423,944	\$471,875	\$47,931	11.3%
BOCES	\$238,500	\$263,315	\$24,815	10.4%
BOCES - Occ Ed	\$173,980	\$273,000	\$99,020	56.9%
Total General Education	\$19,281,451	\$20,339,880	\$1,058,429	5.5%

Key Push Ahead Variances:

- Salaries per negotiated contracts
- Salaries reflect known retirements
- Supplies include inflation factor
- Increase in Occupational Education reflects current anticipated participation

New Considerations:

- Early World Language 2.0 FTE
- HS Math .2 FTE
- HS Social Studies .4 FTE
- Seal of Biliteracy stipend



Proposed Library, Guidance Budget

Function codes 2610, 2810	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Salaries	1,579,020	1,665,176	\$86,156	5.5%
Contractual	35,350	\$33,014	(\$2,336)	-6.6%
Equipment, Supplies, Library Materials	31,450	\$32,100	\$650	2.1%
BOCES	69,695	\$88,495	\$18,800	27.0%
Total Curriculum Development & Supervision	\$1,715,515	\$1,818,785	\$103,270	6.0%

Key Push Ahead Variances

- BOCES includes additional instructional subscriptions and move from Contractual to increase state aid
- Salaries include cost of summer days for guidance counselors

New Considerations:

- None



Proposed Instructional Technology Budget

Function code 2630	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Salaries	\$673,338	\$855,312	\$181,974	27.0%
Equipment/Computer Supplies/ Software	\$354,396	\$521,165	\$166,769	47.1%
Other Contractual	\$276,147	\$287,300	\$11,153	4.0%
BOCES	\$112,200	\$136,398	\$24,198	21.6%
Total Instructional Technology	\$1,416,081	\$1,800,175	\$384,094	27.1%

Key Push Ahead Variances:

- Equipment/Supplies includes cost of replacement desktops, monitors and continuation of smartboard replacement to Newline boards.
- Other Contractual and BOCES reflects a shift of cost of software to BOCES to maximize aid and rising costs of instructional software.

New Considerations:

- Instructional Innovation Support Specialist/Coach
- Computer aides 2.0 FTE
- Loaner Chromebook purchase



Proposed Instructional Technology Budget

Push Ahead Budget includes:

Classroom Technology Equipment including:	\$125,000
Desktop and monitor replacements	
Additional/replacement classroom displays;	\$120,000
PLTW teacher laptops, fees & supplies	\$18,565
Chromebooks 6 th grade	\$52,000
End of Life Chromebook replacements	\$92,000
Instructional software	\$86,400
Other Contractual (IT support, Printer Management, Technology integration, Data services)	\$280,500



Proposed Co-Curricular and Athletics Budget

	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Co-Curricular 2850	\$218,935	\$254,265	\$35,330	16.1%
Athletics 2855	\$1,000,707	\$1,141,608	\$140,901	14.1%
Total	\$1,219,642	\$1,395,873	\$176,231	14.4%

Key Push Ahead Variances:

- Increased cost of athletic supplies and fees

New Considerations:

- New Club stipends for IEF/PTSA funded clubs
- High Jump & Wrestling mats



Proposed Special Education Budget

Function code 2250	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Salaries	\$5,856,140	\$6,124,353	\$268,213	4.6%
Equipment, Supplies, Textbooks, Software	\$26,050	\$26,500	\$450	1.7%
Related Services/Homebound	\$130,000	\$145,500	\$15,500	11.9%
JCOS Related Services	\$205,000	\$225,000	\$20,000	9.8%
Other Contractual	\$37,250	\$37,583	\$333	0.9%
Tuitions (including BOCES)	\$3,366,228	\$3,633,545	\$267,317	7.9%
Total Special Education	\$9,620,668	\$10,192,481	\$571,813	5.9%

Push Ahead Variances:

- Related services reflect increased need for evaluations and specialized student services to meet IEP needs
- Tuition for out-of-district programs reflect current student placements and two placeholders

New Considerations:

- Special Education teacher 1.0 FTE
- K-5 Department Team Leader stipend



Proposed Special Education Budget

Changes in Out-of-District Placements

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	2023-24 Proposed Budget	<u>Variance</u>
Private	12	15	8	7	12	11	-1
Other Public Schools	8	7	4	6	6	6	0
BOCES	15	17	12	11	9	13	+4
BOCES – Occ Ed	4	7	6	4	9	TBD	

The projections include two placeholders, not listed above, for students moving into the District. Any additional placements or changes in placements from Spring CSE meetings are not reflected in the above.



Proposed Pupil Personnel Budget

Function code	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Health Services 2815	\$561,139	\$608,389	\$47,250	8.4%
Psychologist 2820	\$605,478	\$765,223	\$159,745	26.4%
Social Work Services 2825	\$265,048	\$239,828	(\$25,220)	-9.5%
Pupil Personnel Services 2830	\$333,497	\$346,596	\$13,099	3.9%
Total PPS	\$1,765,162	\$1,960,036	\$194,874	11.0%

Push Ahead Variances:

- Contractual salary increases

New Considerations:

- Psychologist - .5 FTE Middle School, .5 FTE Districtwide
- Additional DEI stipends



Proposed Benefits Budget

Function Code 9000	2022-23 BUDGET	2023-24 PROPOSED BUDGET	Variance	Variance %
Retirement	\$3,560,223	\$3,608,871	\$48,648	1.4%
Social Security	\$2,589,409	\$2,718,344	\$128,935	5.0%
Health Insurance	\$8,838,101	\$9,760,297	\$922,196	10.4%
Other Insurance	\$608,700	\$604,300	(\$4,400)	-0.7%
Union Welfare Funds/Contract Benefits	\$497,900	\$546,720	\$48,820	9.8%
Total Benefits	\$16,094,333	\$17,238,532	\$1,144,199	7.1%

Key Push Ahead Variances:

- 5% decrease in TRS contribution rate
- 8% increase in Health Insurance rates
- Contractual increases in Union Welfare fund contributions

New Consideration:

- Benefits associated with new positions



Instructional Budget Summary

DESCRIPTION	2022-23 APPROVED BUDGET	2023-24 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2023-24 NEW BUDGET CONSIDERATIONS	2023-24 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
Curr. Dev & Supervision	2,154,380	2,301,110	146,730	6.8%	130,000	2,431,110	276,730	12.8%
General Ed Instruction	19,107,471	19,801,117	693,646	3.6%	265,763	20,066,880	959,409	5.0%
Special Education Instruction	9,620,668	10,128,958	508,290	5.3%	63,523	10,192,481	571,813	5.9%
Occupational Education	173,980	273,000	99,020	56.9%	-	273,000	99,020	56.9%
Library	667,046	697,492	30,446	4.6%	-	697,492	30,446	4.6%
Instructional Technology	1,416,081	1,621,557	205,476	14.5%	178,618	1,800,175	384,094	27.1%
Pupil Personnel Services	1,765,162	1,838,469	73,307	4.2%	121,567	1,960,036	194,874	11.0%
Guidance	1,048,469	1,121,293	72,824	6.9%	-	1,121,293	72,824	6.9%
Co-Curricular	218,935	239,265	20,330	9.3%	15,000	254,265	35,330	16.1%
Interscholastic	1,000,707	1,108,423	107,716	10.8%	33,185	1,141,608	140,901	14.1%
TOTAL BUDGET	37,172,899	39,130,684	1,957,785	5.3%	807,656	39,938,340	2,765,441	7.4%



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, including integration of technology with instructional software and devices
- Meet Special Education-related programs and services needs
- 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 and restorative practices

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



Overview of All C&I Considerations

Additional Special Ed Teacher	\$128,221
Instructional Innovation Support Specialist	\$157,551
Supervisor of Special Projects	\$179,848
School Psychologist	\$109,953
Early World Language	\$256,442
.2 Math, .4 Social Studies	\$67,240
.2 Floating Nurse	\$18,961
Technology Aides	\$131,545
Club Stipends	\$15,000
Monitors	\$39,780
Additional Stipends (Spec Ed, Seal of Biliteracy, DEI)	\$29,046
Loaner Chromebooks	\$12,000
Wrestling/High Jump mats	\$23,185
Total of New C&I Considerations	\$1,178,771



Budget Expenditure by Category

CATEGORY	2022-23 APPROVED BUDGET	2023-24 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE	% of BUDGET
Salaries	\$33,947,483	\$35,932,796	\$1,985,313	5.8%	48.8%
Benefits	\$16,094,333	\$17,238,532	\$1,144,199	7.1%	23.4%
Facilities <small>excluding salaries</small>	\$2,668,321	\$3,477,821	\$809,501	30.3%	4.7%
Debt Service	\$4,103,763	\$3,711,181	(\$392,582)	-9.6%	5.0%
Transportation	\$2,607,625	\$3,124,019	\$516,394	19.8%	4.2%
Equipment/Supplies	\$774,704	\$1,105,315	\$330,611	42.7%	1.5%
Other Contractual	\$8,278,771	\$9,116,500	\$837,729	10.1%	12.4%
TOTAL BUDGET	\$68,475,000	\$73,706,164	\$5,231,164	7.6%	



Projected Tax Levy Cap

Tax Cap Formula		2023-24
Prior Year Tax Levy		\$ 61,027,484
Assessment Growth Factor		1.0195
Adjusted Prior Year Tax Levy		\$ 62,217,520
+ PILOTS (Base year)		\$ 14,557
- Exemptions (Base year)		\$ 2,761,507
Subtotal		\$ 59,470,570
x CPI or maximum of 2%		1.0200
- PILOTS (Ensuing year)		\$ 14,557
+ Carryover		\$ -
+ Exemptions (Ensuing year)		\$ 2,462,548
= Allowable Tax Levy for Next Year		\$ 63,107,973
Allowable Tax Levy Increase Within Tax Cap		3.41%
Net Increase		\$ 2,080,488



Projected Revenue

REVENUE SOURCE	2022-23 BUDGET	2023-24 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
Property Taxes	\$61,027,484	\$63,107,973	\$2,080,489	3.4%
State Aid	\$4,993,473	\$7,246,063	\$2,252,590	45.1%
Tuition	\$384,354	\$317,000	(\$67,354)	-17.5%
Sales Taxes	\$820,000	\$915,000	\$95,000	11.6%
Rental-BOCES	\$312,087	\$324,571	\$12,483	4.0%
Other	\$515,102	\$746,500	\$231,398	44.9%
Sub Total	\$68,052,500	\$72,657,107	\$4,604,606	6.8%
Approp. Fund Balance	\$422,500	\$422,500	\$0	0.0%
TOTAL BUDGET	\$68,475,000	\$73,079,607	\$4,604,606	6.72%



Budget Revenue & Expenditure

DESCRIPTION	2022-23 APPROVED BUDGET	2023-24 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2023-24 NEW BUDGET CONSIDERATIONS	2023-24 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
General Support	3,381,208	3,573,221	192,013	5.7%	149,770	3,722,991	341,783	10.1%
Operation & Maint	5,045,172	5,299,201	254,030	5.0%	596,900	5,896,101	850,930	16.9%
Instruction	19,281,451	20,074,117	792,666	4.1%	265,763	20,339,880	1,058,429	5.5%
Special Education	9,690,668	10,203,958	513,290	5.3%	63,523	10,267,481	576,813	6.0%
Instructional Support	8,270,780	8,927,609	656,829	7.9%	478,370	9,405,979	1,135,199	13.7%
Transportation	2,607,625	3,124,019	516,394	19.8%	0	3,124,019	516,394	19.8%
Employee Benefits	16,094,333	16,867,418	773,085	4.8%	371,114	17,238,532	1,144,199	7.1%
Debt Service	4,103,763	3,711,181	(392,582)	-9.6%	-	3,711,181	(392,582)	-9.6%
TOTAL BUDGET	\$68,475,000	\$71,780,724	\$3,305,724	4.8%	\$1,925,440	\$73,706,164	5,231,164	7.64%
Estimated Budget Revenue						\$73,079,607		
Amount Over						(\$626,557)		

You will note that the expenditure budget is currently over the projected revenue for 2023-24 with all new considerations included. Further analysis will be done to reduce the expenditures to present a balanced 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%	\$20.69	-0.63%
2023-24 **	\$73,079,607	6.72%	\$20.30	-1.87%
* Due to change to full valuation				
** Preliminary Estimate based on March 2023 valuations and Tax Levy estimate to date				
Tax Rate is estimated based on most current Assessed Valuation as of 3/2/2023				



Future Budget Discussions

Date*	Meeting Topic
Tuesday, March 28	BOE meeting – Superintendent’s Proposed 2023-24 Budget and Revenue presentation
Tuesday, April 11	BOE meeting – Budget Discussion & Revision
Tuesday, April 18	BOE meeting - Budget Adoption
Tuesday, May 9	BOE Budget Hearing followed by regular meeting
Tuesday, May 16	Annual Meeting - BUDGET VOTE

* Additional Forums to be announced



IRVINGTON
UNION FREE SCHOOL DISTRICT

Discussion

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