



**IRVINGTON**  
UNION FREE SCHOOL DISTRICT

# 2023-24 Budget Development

Superintendent's Proposed Budget  
April 11, 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 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 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
<b>April 11, 2023</b>	<b>Budget Discussion/Adjustments</b>
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:**
  - Budgetary ceiling - responsible growth
  - If we should maintain/increase fund balance appropriation level
  - That the budget maintains a sustainable financial future
- **Critical discussions:**
  - Board to provide Administration with budget direction



# Budgetary Adjustments

## **Tonight, we will review:**

- No changes to revenue assumptions
  - Still awaiting final state aid figures
- Review push-ahead adjustments
- Provide additional detail associated with budgetary considerations and new consideration
- Present revisions to previously-presented considerations to balance the budget



# Budgetary Adjustments: Push Ahead Budget Revisions

Expenditure Changes	Amount	Notes
Health Insurance	-\$62,047	Savings in Medicare Part B reimbursements
Elimination of Transfer to Capital	-\$100,000	Capital project is virtually complete and within budget
Reduction of Appropriation for Tax Certiorari refunds	-\$25,000	Tax Certiorari Reserve is now at a healthier amount
<b>Total Push Ahead Changes</b>	<b>-\$187,047</b>	



# New Consideration - Transportation

Consideration - Add two buses to in-District bus capacity, currently at nine buses

## Morning Use

- Serve current northern route for HS morning run as it has highest ridership averaging ~75%.
- New route would allow an arrival time of 7:45 am as it would not be tied to Dows busing routes.
- Alleviate any overcrowding and potentially improve bus times for Middle School and Main Street schools for morning routes.

## Afternoon Use

- Utilize buses for after school programs as a late bus and/or Athletics
- Extra 2 buses will not meet all demand for late buses but will offset expected costs

**Anticipated bus cost including monitors is \$226,480. Without monitors this cost is \$181,690.**

## Budget Changes required to fund proposal

- Reduced quote for LGA flooring: \$39,433
- Eliminate Transfer to Capital as capital project is virtually complete and on budget: \$100,000
- Reduced push ahead budget for Health Insurance; savings seen with Medicare Part B: \$62,047
- Reduce tax certiorari fund contribution from \$75,000 to \$50,000



# Early World Language

With the Board's support of the proposed K-5 after-school program to include ELA and mathematics instruction along with enrichment activities, included EWL, the District will:

- Develop a detailed proposal for the Board's consideration
- Create an estimated budget
  - Year 1 utilize stimulus funding
  - Future supported by the District budget
- Begin to outline programming
- Identify potential staffing needs and solutions





# New Consideration – Supervisor of Special Projects

The position will result in numerous student-centered benefits by:

- Enhancing the 504 plan process:
  - Develop uniform, consistent processes across the District
  - Assess student needs to provide appropriate accommodations
  - Monitor student progress by coordinating the collection of related data to inform plan updates
  - Expand communication with faculty and staff to provide for well-informed plan implementation and data collection
  - Strong partnerships and communication with families
  - Provide optimal services to all students eligible for plans
- Increasing data leadership:
  - Expand capacity to identify, collect, organize and analyze data
  - Lead data review processes to inform instruction and curricular decision making
  - Provide professional learning to support data use
- Providing necessary leadership support at MSS:
  - Ensure safe operations throughout the school campus
  - Support the planning and delivery of necessary academic programs
  - Observe and coach instructional staff to maximize student learning
- Indicators of success may include the following:
  - Updated, enhanced, and well-articulated 504 processes
  - Additional examples of data informed decision making
  - Increased time for direct support of students and staff at all schools
  - Increased focus on teaching and learning by existing leaders



# Budgetary Adjustments: New Considerations

Expenditure Changes	Amount	Notes
LGA Flooring	- \$39,433	Obtained more detailed quotes
Add two buses for In District Transportation routes	\$226,480	Assist with improved morning arrival times and after school programming
<b>Total New Consideration Changes</b>	<b>\$187,047</b>	



# Budgetary Adjustments: Changes Required to Balance Budget

	3/14/2023 *	Changes	Superintendent's Budget 3/28/23	Changes	Superintendent's Budget 4/11/23
<b>Revenue</b>	\$73,079,607	-\$487	\$73,079,120	\$0	\$73,079,120
<b>Expenses:</b>					
Push Ahead	\$71,780,724	\$37,842	\$71,818,566	-\$187,047	\$71,631,519
New Considerations	\$1,915,440	-\$654,886	\$1,260,554	\$187,047	\$1,447,601
<b>Total Expenses</b>	\$73,696,164		\$73,079,120		\$73,079,120
<b>Deficit</b>	<b>-\$616,557</b>		<b>\$0</b>		<b>\$0</b>



# Summary of All New Considerations

Consideration	Cost
Additional Special Ed Teacher	\$128,221
Instructional Innovation Support Specialist	\$157,551
Supervisor of Special Projects	\$179,848
School Psychologist	\$109,953
.2 FTE HS Math , .4 FTE HS Social Studies	\$67,240
.2 FTE Floating Nurse	\$18,960
Club Stipends	\$15,000
Monitors	\$39,780
Stipends - Seal of Biliteracy, Spec Ed Coordinator , DEI	\$29,046
Loaner Chromebooks	\$12,000
Wrestling/High Jump Mats	\$23,185
Student Information System	\$79,870
Increase in Communications Contract scope	\$23,400
Technology Equipment - access points, switches	\$46,500
Facilities - Reconfigure Campus computer lab	\$15,000
Facilities - Analog to Digital PA at Dows/MSS	\$35,000
Facilities - Audio System in MSS Auditorium	\$25,000
Facilities - HS Main Office furniture	\$25,000
Facilities - Outdoor Quad furniture	\$30,000
Facilities - LGA flooring	\$160,566
Two New Buses	\$226,480
<b>Total</b>	<b>\$1,447,600</b>



# Budgetary Summary

2022-23 Budget	\$68,475,000
Push Ahead Increase*	\$3,156,520
Amount for New Considerations	<u>\$1,447,600</u>
2023-24 Proposed Budget	\$73,079,120

\* 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.



# 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



# Revenue Budget

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	\$7,245,576	\$2,252,103	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	\$72,656,620	\$4,604,119	6.8%
Approp. Fund Balance	\$422,500	\$422,500	\$0	0.0%
<b>TOTAL BUDGET</b>	<b>\$68,475,000</b>	<b>\$73,079,120</b>	<b>\$4,604,119</b>	<b>6.72%</b>

Note: This is the final year of increases in Foundation Aid, which contributed to the large increase in State Aid this year.



# Budget Expenditure by Category

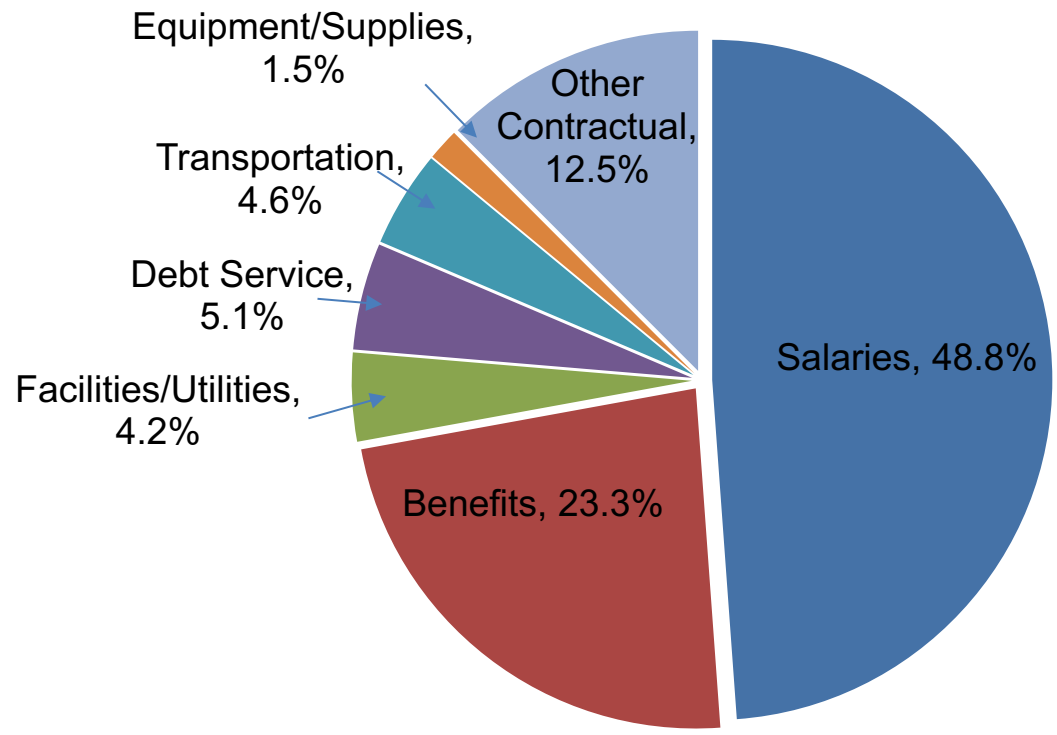
CATEGORY	2022-23 APPROVED BUDGET	2023-24 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE	% of BUDGET
Salaries	\$33,947,483	\$35,696,178	\$1,748,695	5.2%	48.8%
Benefits	\$16,094,333	\$17,015,116	\$920,783	5.7%	23.3%
Facilities <small>excluding salaries</small>	\$2,668,321	\$3,071,488	\$403,168	15.1%	4.2%
Debt Service	\$4,103,763	\$3,711,181	(\$392,582)	-9.6%	5.1%
Transportation	\$2,607,625	\$3,350,499	\$742,874	28.5%	4.6%
Equipment/Supplies	\$774,704	\$1,105,315	\$330,611	42.7%	1.5%
Other Contractual	\$8,278,771	\$9,129,343	\$850,572	10.3%	12.5%
<b>TOTAL BUDGET</b>	<b>\$68,475,000</b>	<b>\$73,079,120</b>	<b>\$4,604,120</b>	<b>6.7%</b>	





# Budget Expenditure by Category

**Expense Category as a percent of Total Proposed Budget**





# 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	3,555,431	174,223	5.2%	149,770	3,705,201	323,993	9.6%
Operation & Maint	5,045,172	5,199,201	154,030	3.1%	290,567	5,489,768	444,597	8.8%
Instruction	19,281,451	20,074,117	792,666	4.1%	95,763	20,169,880	888,429	4.6%
Special Education	9,690,668	10,230,341	539,673	5.6%	63,523	10,293,864	603,196	6.2%
Instructional Support	8,270,780	8,931,859	661,079	8.0%	411,752	9,343,611	1,072,831	13.0%
Transportation	2,607,625	3,124,019	516,394	19.8%	226,480	3,350,499	742,874	28.5%
Employee Benefits	16,094,333	16,805,371	711,038	4.4%	209,745	17,015,116	920,783	5.7%
Debt Service	4,103,763	3,711,181	(392,582)	-9.6%	-	3,711,181	(392,582)	-9.6%
<b>TOTAL BUDGET</b>	<b>\$68,475,000</b>	<b>\$71,631,520</b>	<b>\$3,156,520</b>	<b>4.6%</b>	<b>\$1,447,600</b>	<b>\$73,079,120</b>	<b>4,604,120</b>	<b>6.72%</b>
Estimated Budget Revenue						\$73,079,120		
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	\$68,475,000	3.18%	\$20.69	-0.63%
2023-24 **	\$73,079,120	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				

Actual assessed valuations typically decrease slightly by the time the assessment roll is finalized for the tax bills, due to SCARS and other exemptions.



# Tax Rates & Your Taxes

## Formula to calculate your estimated taxes

$$\begin{array}{r} \text{Assessed value of your property} \\ \times \\ 20.30411 \\ = \\ \text{Taxes} \end{array}$$

Please keep in mind that the \$20.30411\* tax rate per thousand is estimated based on the current assessment roll as of March 2023 and expected changes from additional exemptions and SCARS granted until the roll is finalized in August 2023.

\* Based on most current Assessed Valuation



# 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
- Demonstrate how facility and maintenance relate to student learning experiences
- Allow for the use of additional state aid revenue for facilities projects versus recurring expenditures, thus maintaining flexibility for future budgets

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



# Additional Referendum Recommendation

Legal name	Capital Reserve
Citation	Ed. Law §3651
Purpose	To pay the cost of any object or purpose for which bonds may be issued
Established By:	<b>Voter approval</b> needed
Funding Source(s)	Proposition(s) put before <b>voters</b> must specify purpose(s), ultimate \$ amount(s) to be deposited into reserve(s), probable term(s) or life/lives and source(s) of funds to be deposited into the reserve(s).
Expenditures	<b>Voter approval</b> required to spend from these reserve(s).
Duration	Limited to term or life approved by <b>voters</b>
Restrictions	Purpose must be specific i.e. to purchase school buses. Total exp. over life of each reserve may not exceed voter-approved maximum. Funds may be transferred to other reserves only with <b>voter approval</b> . <b>Voter approval</b> required to terminate reserve before specified expiration date. Remaining funds must first be applied to district's outstanding bonded indebtedness and secondarily to reduce the tax levy. <b>Voters</b> may extend term only before end date. Reserve(s) defunct after term(s) expire, except to spend remaining funds w/ <b>voter approval</b> .
Source: State Aid & Financial Planning Service - Questar III BOCES	



# Additional Referendum Recommendation

## Increase Capital Reserve to \$10,000,000

- Current Capital Reserve was approved by voters in May 2015 and established this reserve to the amount of \$1,500,000 plus earnings, with a probable term of 15 years or until funds exhausted. The current reserve balance as of June 30, 2022 is \$1,117,300.
- Funding sources in previous referendum included:
  - i. Amounts from budgetary appropriations from time to time
  - ii. Unappropriated fund balance made available by the Board of Education from time to time
  - iii. NY State Aid received and made available by the Board of Education from time to time, all as permitted by law.
- Recommendation to increase the current Capital Reserve will lessen the need for future bonds, thus saving the District/school community interest expenses. Additionally, funds accrue interest while in reserve, currently greater than 4%.
- Voters must approve expenditures from a capital reserve as they would for a bond project.



# Future Board of Education Budget Discussions

Date*	Meeting Topic
Tuesday, April 18	BOE meeting - Budget Adoption
Tuesday, May 9	BOE Budget Hearing followed by regular meeting
Tuesday, May 16	Annual Meeting - <b>BUDGET VOTE</b>





# Community Budget Discussions

## 2023-24 Budget Discussions

Please join the Board of Education and Superintendent to learn more about the 2023-24 budget. We look forward to your participation! All meetings listed below will be facilitated in-person. Board of Education meetings begin at 7:30 pm and are recorded and can be viewed by going to [www.irvingtonschools.org](http://www.irvingtonschools.org) and selecting the BoardDocs link.



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Budget Meeting/Topic	Date	Time	Virtual Meeting Information
Board of Education Meeting: Budget Landscape & Operations	Tuesday, February 28th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Curriculum Budget	Tuesday, March 14th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Superintendent's Proposed Budget	Tuesday, March 28th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Budget Discussion	Tuesday, April 11th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Budget Adoption	Tuesday, April 18h	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Irvington Senior Center	Wednesday, April 26th	10:30 am - 11:00 am	Irvington Senior Center 29 Bridge Street, Irvington
Superintendent to Present Budget to Village Trustees	Monday, May 1st	7:00 pm	Village Hall, 85 Main Street, Irvington
Pre-School Parents Budget Discussion	Tuesday May 2nd	9:15 am - 10:15 am	Good Shepherd Nursery North Broadway, Irvington
PTSA General Membership Meeting Budget Discussion	Thursday, May 3rd	7:30 pm	Dows Lane Professional Learning Center, 6 Dows Lane, Irvington
Board of Education Meeting: Budget Hearing	Tuesday, May 9th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
2023-24 Budget Vote & Member Election	Tuesday, May 16th	7:00 am - 9:00 pm	Main Street School Auditorium 101 Main Street, Irvington



**IRVINGTON**  
UNION FREE SCHOOL DISTRICT

**Every Student, Every Day!**

[Budget@IrvingtonSchools.org](mailto:Budget@IrvingtonSchools.org)