

Irvington Union Free School District

FREQUENTLY ASKED QUESTIONS: THE 2023-2024 SCHOOL BUDGET

WHAT ARE BASIC BUDGET FACTS?

- 2023-24 proposed budget amount: \$73,079,120
- The proposed budget is compliant with the calculated tax levy cap.
- The tax levy increase is 3.41%, consistent with prior years.
- The budget-to-budget increase is 6.72% versus 3.18% last year which is primarily due to a large increase in state aid and, aside from the tax levy increase, does not affect taxpayers.
- The estimated tax rate is \$20.30 per thousand of assessed value, a decrease of 1.87%. This is based on the March 2023 assessment roll provided by the Town of Greenburgh Assessor and may change by August when the assessment roll is finalized for tax billing.
- Voter approval: for the budget to be authorized it must receive 50+% majority of the votes on Election Day

WHAT FACTORS INFLUENCE BUDGET INCREASES?

- District legal or contractual obligations such as employee salaries, pensions, health insurance, and BOCES fees
- Unfunded or underfunded state mandates such as transportation, new curriculum standard implementation, guidance counselor requirements, ELL mandates and special education services
- Increase in State Aid (see below)

HOW DOES THE INCREASE IN STATE AID IMPACT THE 2023-24 BUDGET?

- For the first time since it was created, Foundation Aid will be fully funded by the State. Foundation Aid is the state's main funding source for school districts, basing its allocation on a formula that includes factors such as socioeconomic need and student counts in various categories. Additionally, other State Aids, such as Transportation Aid and Building Aid, increased for the District. Overall, the District's total State Aid increased 45.1% year over year. This allows the budget to increase, while keeping the tax levy increase in line with past years.

WHAT STEPS HAS THE DISTRICT MADE TO CONTAIN COSTS?

- In creating the 2023-24 budget, the District analyzes every line of the budget to ensure we are maximizing our budget dollars. In doing so, efficiencies have been realized through supplies and maintenance. Detailed, historical budget information is available on the District website.
- Due to the expectation of receiving an increase of State Aid in 2023-24, the District is able to include one time purchases including:
 - Technology purchases
 - Facility projects
 - Athletics equipment

WHAT IMPACT WILL THE 2023-24 BUDGET HAVE ON INSTRUCTIONAL PROGRAMS AND FACILITY MAINTENANCE?

- There are no instructional programs or staffing cut in the budget. The proposed budget adds important positions for student and staff support including an additional Special Education teacher, School Psychologist, Supervisor for Special Projects and Instructional Innovation Support Specialist. It also supports funding to provide for additional student clubs at all school levels. The proposed budget also supports on-going buildings and grounds maintenance such as painting, carpet replacement, preventive maintenance, and necessary repairs. Additionally, two new buses will be added to improve early student arrival times at the high school on select routes.

HAS THE IRVINGTON SCHOOL DISTRICT TAX BASE GONE UP? HOW DOES THE ASSESSED VALUE AFFECT THE TAX RATE?

- Based on the most recent valuation from the Assessor's office, the total assessed valuation increased \$196,775,235 to \$3,108,138,667 or a 7% increase. Although the tax levy increased by 3.41% (fully compliant with the tax cap with capital exclusions), the higher assessed valuation resulted in a decrease in the tax rate of 1.87%.

WHAT IS THE ADDITIONAL PROPOSITION ON THE BALLOT?

- The proposition would allow the District to increase the Capital Reserve. The current Capital Reserve was approved by voters in May 2015 in the amount of \$1,500,000 plus earnings, with a probable term of 15 years or until funds are exhausted. The current reserve balance as of June 30, 2022 is \$1,117,300. Increasing the Capital Reserve would lessen the need for future bonds, thus saving the District/school community interest expenses. Additionally, funds accrue interest while in the reserve which are currently greater than 4%. Voters must approve expenditures from a capital reserve as they would for a bond project. There are no funds budgeted to go into the reserve fund annually; however, surplus at year end could go toward this reserve or one of the other existing reserves based on need.

WHERE CAN I FIND MORE INFORMATION ABOUT THE BUDGET?

- The District website has an exclusive page for 2023-24 Budget and Voter Information on our home page and all of the community presentations and budget documents can be found here: [2023-2024 Budget Documents](#).
- Alternatively, you can email budget@irvingtonschools.org if you require assistance in finding information or have questions.

DOES MY VOTE MATTER?

- Yes. The budget for the public schools impacts all residents of the Irvington school community. Casting your vote makes your voice heard on the budget, which ultimately relates to the type of programming the District is able to provide our students. Property values are also often affected with school budget vote outcomes.

WHAT HAPPENS IF THE BUDGET IS NOT PASSED?

- In the event that the budget does not receive the required majority of yes votes on May 16th, State law provides the Board of Education with three options: resubmit the budget to voters without any modifications, present a revised budget for one re-vote or adopt a contingency budget. If the budget is not approved on the second attempt, the District MUST operate on a contingency budget. When operating on a contingency budget, the total tax levy must be no greater than the current level and must eliminate certain categories of expenditures, such as equipment. This would require a budget reduction of approximately \$2,080,400. To accomplish this would require severe reductions to programs and services provided district-wide and would limit community use of District facilities.

HOW DO I REGISTER TO VOTE, AND CAN I GET AN ABSENTEE BALLOT?

- Residents of the Irvington School District must be registered with either the school district or the Westchester County Board of Elections. If you are not registered, you may register online with the Department of Motor Vehicles <https://dmv.ny.gov/more-info/electronic-voter-registration-application> as soon as possible in order to receive a ballot by mail. Additionally, there is a voter registration event held on May 4 at the Main Street School from 3:30-7:30pm. Absentee ballots may be obtained from the District Clerk. Please view <https://www.irvingtonschools.org/Page/4497> for more information.

WHEN IS THE VOTE AND WHERE CAN I REVIEW A COPY OF THE BUDGET?

- The Annual School District Budget Vote and Board Member Election is Tuesday, May 16, 7:00 am - 9:00 pm, Main Street School Gymnasium (enter on N. Ferris Street)
- The budget and other supporting documents can be viewed on the District website www.IrvingtonSchools.org. Printed copies of the budget and required public documents are also available at each school's administrative office. Specific questions can be directed to budget@IrvingtonSchools.org.