



IRVINGTON
UNION FREE SCHOOL DISTRICT

2025-26 Budget Development

Superintendent's Proposed Budget
March 25, 2025



Vision for Tomorrow

Our vision is to be an ever stronger district:

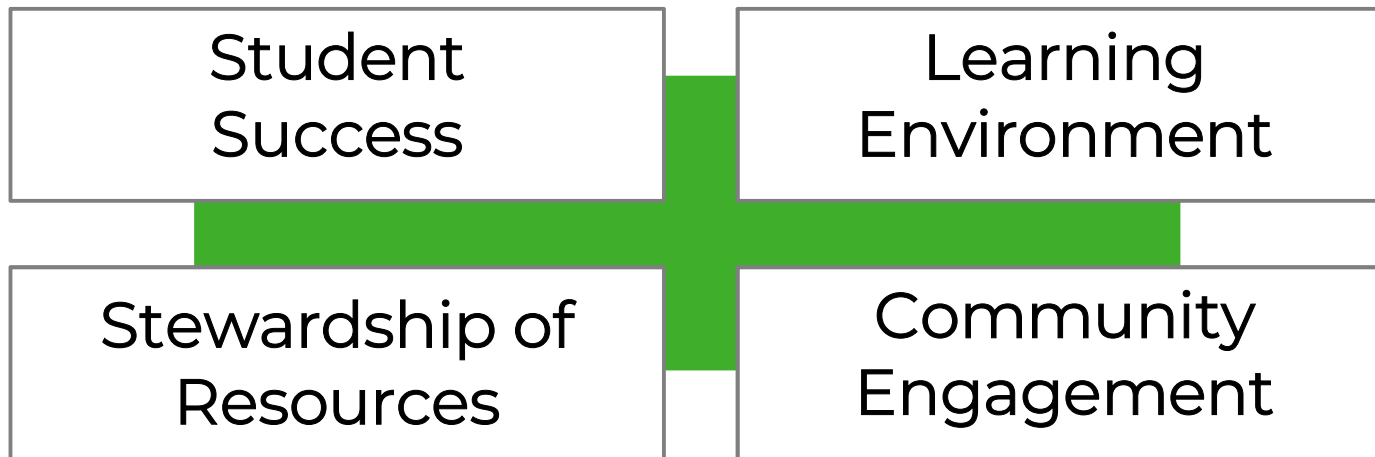
- supporting each student's academic and social emotional growth with continually improving programs
- in safe, well-maintained, flexible learning facilities
- in which our staff is supported with consistent, high-quality professional development and fair contracts
- and our fiscal health is sustainable because
 - budgets meet the tax cap guidelines
 - 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 Strategic Plan & Budget

Guiding our work are our Strategic Objectives:



Our Strategic Objectives underpin all budgetary recommendations .

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 25, 2025 | Operations and Finance |
| March 11, 2025 | Curriculum and Instruction |
| March 25, 2025 | Proposed Budget |
| April 8, 2025 | Budget Discussion/Adjustments |
| April 22, 2025 | Budget Adoption |
| May 6, 2025 | Official Budget Hearing |
| May 20, 2025 | Budget Vote & Trustee Election |

Responsibility of the Board

- **The Board must:**
 - Determine budgetary ceiling - responsible growth
 - Determine if we should change 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



Budgetary Adjustments

As of today, we are still waiting for New York State to finalize the State Budget. The revenue figures in this presentation presume the foundation aid is as the Governor proposed, which includes hold harmless foundation aid increase of 2%.

On March 11, the Senate and Assembly released their budget proposals. Notable in the proposals for Irvington are:

- Increase minimum increase of foundation aid to 2.9 or 3%
- Update the Regional Cost Index used in the Foundation aid formula to either 1.425 or 1.337 for the Hudson Valley (currently at 1.314)
- Increase the BOCES salary cap for aid to \$60,000 over 3 years
- Restore payments of Prior Year Aid owed
- Extend the waiver on retiree income



Tax Cap Update

| Tax Levy Cap Formula | | 2025-26 |
|--|--|---------------|
| Prior Year Tax Levy | | \$ 65,413,266 |
| Assessment Growth Factor | | 1.0219 |
| Adjusted Prior Year Tax Levy | | \$ 66,845,817 |
| + PILOTS (Base year) | | \$ 15,455 |
| - Exemptions (Base year) | | \$ 2,332,411 |
| Subtotal | | \$ 64,528,861 |
| x CPI or maximum of 2% | | 1.0200 |
| - PILOTS (Ensuing year) | | \$ 15,455 |
| + Carryover | | \$ - |
| + Exemptions TRS/ERS Excess increase | | \$ - |
| + Exemptions (Ensuing year) | | \$ 2,179,251 |
| = Allowable Tax Levy for Next Year | | \$ 67,983,234 |
| Allowable Tax Levy Increase Within Tax Cap | | 3.93% |
| Net Increase | | \$ 2,569,968 |

The District received the 2024-25 PILOT payment on 3/18. The previous year amount was \$27,435.



Budgetary Adjustments

| Revenue Changes | Amount |
|-------------------|---------------|
| State Aid changes | ? |
| Tax Levy | -\$239 |
| Interest Income | -\$11 |
| Total | -\$250 |

| Push Ahead Expenditure Changes | Amount |
|---------------------------------------|------------------|
| Occ Ed (3 fewer enrollments expected) | -\$54,708 |
| Salary adjustment | \$3,488 |
| | |
| Total | -\$51,220 |

| New Consideration Expenditure Changes | Cost |
|--|-------------------|
| Additional Facilities Equipment requests | -\$31,470 |
| Additional Facilities projects | -\$306,900 |
| Data Stipend | -\$7,621 |
| | |
| Total | -\$345,991 |



Budgetary Adjustments

| | |
|-------------------------------------|-------------------|
| Deficit of Revenues to Expenditures | -\$396,961 |
| Net Revenue Changes | -\$250 |
| Revised Deficit | -\$397,211 |
| | |
| Reduction of Expenditures | -\$51,220 |
| Reduction of New Considerations | -\$345,991 |
| Reductions to balance budget | -\$397,211 |

Should additional state aid become available, the recommendation would be to restore some of the Facilities maintenance considerations.



Budgetary Summary

| | |
|----------------|--------------|
| 2024-25 Budget | \$76,088,100 |
|----------------|--------------|

| | |
|----------------------|-------------|
| Push Ahead Increase* | \$2,977,121 |
|----------------------|-------------|

| | |
|-------------------------------|------------------|
| Amount for New Considerations | <u>\$511,429</u> |
|-------------------------------|------------------|

| | |
|-------------------------|--------------|
| 2025-26 Proposed Budget | \$79,576,400 |
|-------------------------|--------------|

| | |
|--|----------------|
| | 4.58% increase |
|--|----------------|

* 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.



Additional Info – Psychologist Request

| | Current Psychologist Staffing | Students Receiving Counseling | Evaluations | CSE Meetings |
|--|-------------------------------|-------------------------------|-------------|--------------|
| Dows | 2 | 23 | 30 | 110 |
| MSS | 1 | 19 | 16 | 55 |
| IMS | 1.5 (.5 not filled) | 44 | 7 | 95 |
| IHS | 2 | 51 | 19 | 104 |
| District | 0.5 (not filled) | | | |
| Data is year to date for 20243-25. Note that 27 of these evaluations were handled through outside service providers. | | | | |

A shared position is difficult to fill and manage with student class schedules. Outside providers must then be used to meet IEPs.

The request for an additional .5 Psychologist at IMS (1.0 FTE total) along with a .5 District Psychologist (1.0 FTE total) will result in non shared, task focused positions and reduce need for outside related services, providing consistency in services.



Additional Info – Psychologist Request

District Psychologist - vs - School Psychologist

- Testing
 - All Initial Evaluations include Neuro Psych
 - Reevaluations for Out of District/Parent placed
 - CSE meetings
 - And more...
- Counseling sessions (individual and group)
 - Reevaluations for CSE meetings
 - Chair CSE meetings
 - Lead MTSS meetings
 - Crisis intervention/grief counseling
 - And more...

Cost included in Proposal:

Salary: \$96,175

Benefits: \$50,601

Offset in outside related services: -\$40,000

Total cost: \$106,776



Additional Info – Behaviorist Request

Role of Behaviorist

- In a school setting, a behaviorist watches for antecedents or triggers that lead to inappropriate behaviors.
- They observe how teachers and support staff use interventions and provide suggestions on ways to de-escalate challenging behavior. (PD)
- They assist parents in the home.
- This service allows more students to stay in district.

Current Staffing

Currently we have 2 consultants who serve as behaviorists and the cost is over \$100,000 per year. Turnover is common with third party providers. We have had 7 different behaviorists over the past 3 years.

Cost included in Proposal:

Salary: \$85,217

Benefits: \$48,688

Offset in outside related services: -\$80,000

Total cost: \$53,905



Other Considerations

Additional funds for Professional Development

- Review of PD by incoming Assistant Superintendent for Curriculum/Instruction
- Support goals identified by Superintendent Entry Plan

Funds to support Capital project – Transfer to Capital Set aside

- Funds were set aside in 2021-22 and 2022-23 during our previous capital project
- Assists with achieving voter approved project goals during period of inflation



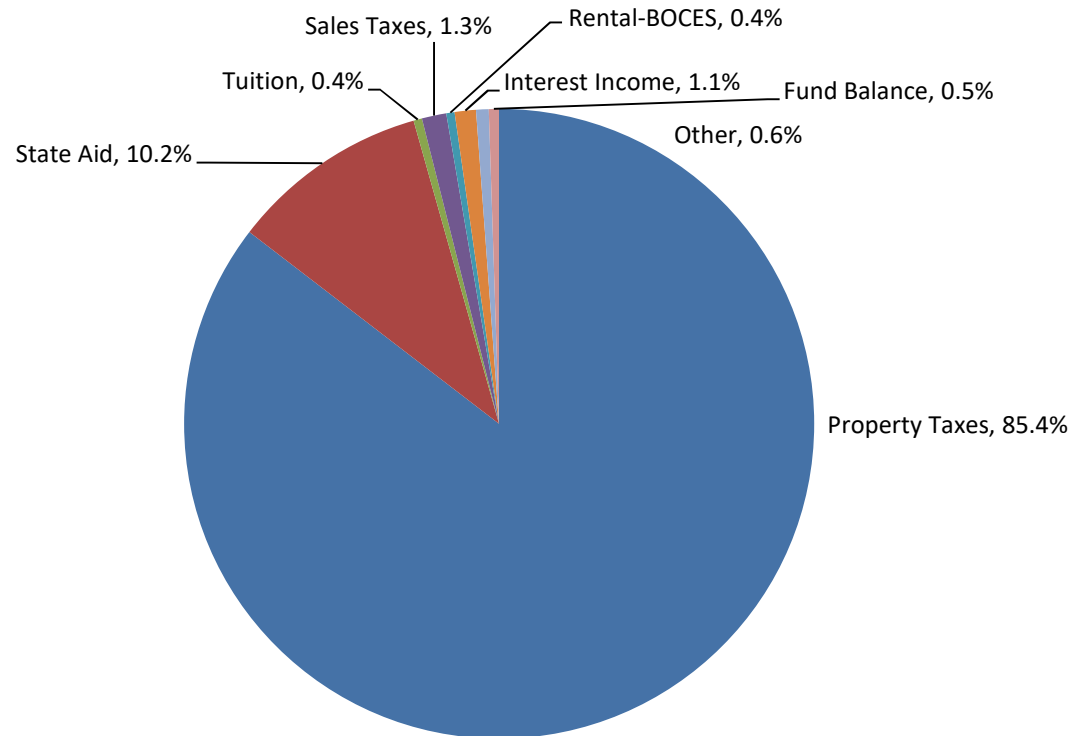
Proposed Revenue Budget

| REVENUE SOURCE | 2024-25 BUDGET | 2025-26 PROPOSED BUDGET | \$ VARIANCE | % VARIANCE |
|----------------------|---------------------|-------------------------------|--------------------|---------------|
| Property Taxes | \$65,401,286 | \$67,970,747 | \$2,569,461 | 3.9% |
| State Aid | \$7,453,301 | \$8,115,091 | \$661,790 | 8.9% |
| Tuition | \$421,840 | \$351,000 | (\$70,840) | -16.8% |
| Sales Taxes | \$980,000 | \$1,000,000 | \$20,000 | 2.0% |
| Rental-BOCES | \$334,308 | \$344,672 | \$10,364 | 3.1% |
| Interest Income | \$555,520 | \$865,455 | \$309,935 | 55.8% |
| Other | \$519,345 | \$506,935 | (\$12,410) | -2.4% |
| Sub Total | \$75,665,600 | \$79,153,900 | \$3,488,299 | 4.6% |
| Approp. Fund Balance | \$422,500 | \$422,500 | \$0 | 0.0% |
| TOTAL BUDGET | \$76,088,100 | \$79,576,400 | \$3,488,299 | 4.58% |



Proposed Revenue Budget

Revenue Category as a percent of Proposed Budget





Proposed Budget Expenditure by Major Function Area

| DESCRIPTION | 2024-25 APPROVED BUDGET | 2025-26 PUSH AHEAD BUDGET | CHANGE | % VARIANCE | 2025-26 NEW BUDGET CONSIDERATIONS | 2025-26 PROPOSED BUDGET | TOTAL CHANGE | % VARIANCE |
|------------------------------|-------------------------------|------------------------------------|--------------------|---------------|---|-------------------------------|------------------|---------------|
| General Support | 3,822,169 | 3,912,697 | 90,528 | 2.4% | 0 | 3,912,697 | 90,528 | 2.4% |
| Operations & Maint | 5,827,687 | 5,693,530 | (134,157) | -2.3% | 0 | 5,693,530 | (134,157) | -2.3% |
| Instruction | 21,005,208 | 21,397,894 | 392,686 | 1.9% | 21,730 | 21,419,624 | 414,416 | 2.0% |
| Special Education | 10,474,863 | 11,039,838 | 564,975 | 5.4% | (34,783) | 11,005,055 | 530,192 | 5.1% |
| Instructional Support | 9,770,909 | 9,884,467 | 113,558 | 1.2% | 361,321 | 10,245,788 | 474,879 | 4.9% |
| Transportation | 3,526,261 | 3,997,725 | 471,464 | 13.4% | 0 | 3,997,725 | 471,464 | 13.4% |
| Employee Benefits | 18,114,397 | 19,599,864 | 1,485,467 | 8.2% | 163,161 | 19,763,025 | 1,648,628 | 9.1% |
| Debt Service | 3,546,606 | 3,538,956 | (7,650) | -0.2% | - | 3,538,956 | (7,650) | -0.2% |
| TOTAL PROPOSED BUDGET | \$76,088,100 | \$79,064,971 | \$2,976,871 | 3.9% | \$511,429 | \$79,576,400 | 3,488,300 | 4.58% |



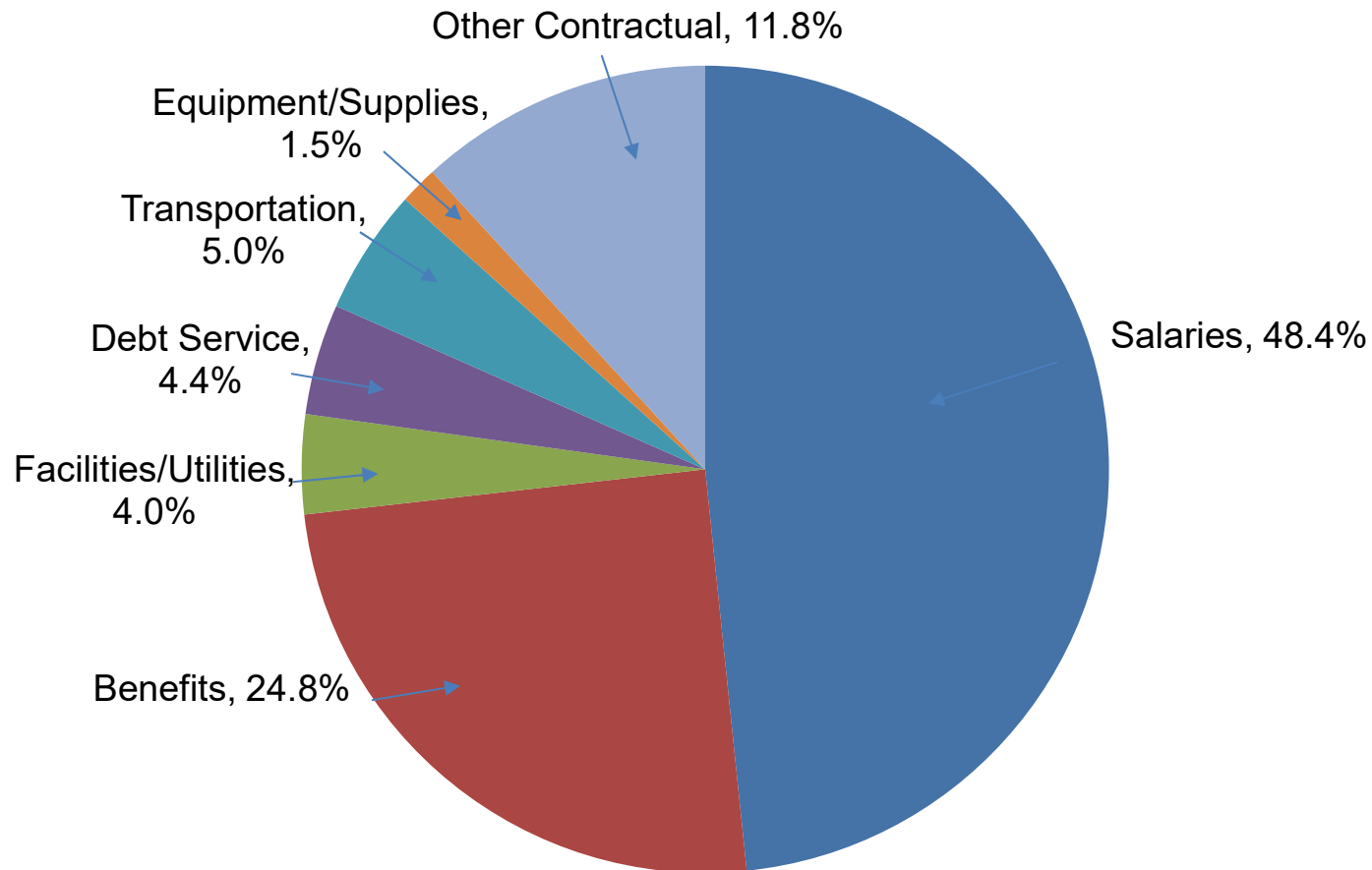
Proposed Budget Expenditure by Category

| CATEGORY | 2024-25 APPROVED BUDGET | 2025-26 PROPOSED BUDGET | \$ VARIANCE | % VARIANCE | % of BUDGET |
|--|-------------------------------|-------------------------------|--------------------|---------------|----------------|
| Salaries | \$37,051,541 | \$38,492,062 | \$1,440,521 | 3.9% | 48.4% |
| Benefits | \$18,114,397 | \$19,763,025 | \$1,648,628 | 9.1% | 24.8% |
| Facilities <small>excluding salaries</small> | \$3,329,618 | \$3,169,570 | (\$160,048) | -4.8% | 4.0% |
| Debt Service | \$3,546,606 | \$3,538,956 | (\$7,650) | -0.2% | 4.4% |
| Transportation | \$3,526,261 | \$3,997,725 | \$471,464 | 13.4% | 5.0% |
| Equipment/Supplies | \$1,112,199 | \$1,216,360 | \$104,161 | 9.4% | 1.5% |
| Other Contractual | \$9,407,478 | \$9,398,702 | (\$8,776) | -0.1% | 11.8% |
| TOTAL BUDGET | \$76,088,100 | \$79,576,400 | \$3,488,300 | 4.6% | |



Budget Expenditure by Category

Expense Category as a percent of Total Proposed Budget





Summary of All Included New Considerations

| Summary of New Considerations | Cost |
|---|------------------|
| New ELA Curriculum | \$100,000 |
| Decodables | \$25,000 |
| Dean of Students for MS/HS * | \$71,504 |
| Psychologist * | \$106,776 |
| In House Behaviorist * | \$53,905 |
| Assistant Principal Main St * | \$0 |
| Assistant Coaches | \$18,942 |
| Skiing & Gymnastics teams | \$14,987 |
| Civics Seal | \$13,777 |
| HS Science PD, Class trip | \$7,950 |
| Nurse Team Leader | \$6,888 |
| Teacher Laptop HS | \$91,700 |
| | |
| * Cost includes a push ahead offset. Total offsets to push ahead budget equals \$245,000. | |
| Total | \$511,429 |



Proposed Budget Revenue & Expenditure

| DESCRIPTION | 2024-25 APPROVED BUDGET | 2025-26 PUSH AHEAD BUDGET | CHANGE | % VARIANCE | 2025-26 NEW BUDGET CONSIDERATIONS | 2025-26 PROPOSED BUDGET | TOTAL CHANGE | % VARIANCE |
|------------------------------|-------------------------------|------------------------------------|--------------------|---------------|---|-------------------------------|------------------|---------------|
| General Support | 3,822,169 | 3,912,697 | 90,528 | 2.4% | 0 | 3,912,697 | 90,528 | 2.4% |
| Operations & Maint | 5,827,687 | 5,693,530 | (134,157) | -2.3% | 0 | 5,693,530 | (134,157) | -2.3% |
| Instruction | 21,005,208 | 21,397,894 | 392,686 | 1.9% | 21,730 | 21,419,624 | 414,416 | 2.0% |
| Special Education | 10,474,863 | 11,039,838 | 564,975 | 5.4% | (34,783) | 11,005,055 | 530,192 | 5.1% |
| Instructional Support | 9,770,909 | 9,884,467 | 113,558 | 1.2% | 361,321 | 10,245,788 | 474,879 | 4.9% |
| Transportation | 3,526,261 | 3,997,725 | 471,464 | 13.4% | 0 | 3,997,725 | 471,464 | 13.4% |
| Employee Benefits | 18,114,397 | 19,599,864 | 1,485,467 | 8.2% | 163,161 | 19,763,025 | 1,648,628 | 9.1% |
| Debt Service | 3,546,606 | 3,538,956 | (7,650) | -0.2% | - | 3,538,956 | (7,650) | -0.2% |
| TOTAL PROPOSED BUDGET | \$76,088,100 | \$79,064,971 | \$2,976,871 | 3.9% | \$511,429 | \$79,576,400 | 3,488,300 | 4.58% |
| Proposed Budget Revenue | | | | | | \$79,576,400 | | |
| 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% |
| 2024-25 | \$76,088,100 | 4.12% | \$19.90 | -1.99% |
| 2025-26 ** | \$79,576,400 | 4.58% | \$19.15 | -3.77% |
| * Due to change to full valuation | | | | |
| ** Preliminary Estimate based on March 2025 valuations and Tax Levy estimate to date | | | | |
| Tax Rate is estimated based on most current Assessed Valuation as of: 3/7/25 | | | | |



Tax Rate & Your Taxes

Formula to calculate your estimated taxes

Assessed value of your property/1000

x

19.15

=

Taxes

Please keep in mind that the \$19.15* tax rate per thousand is estimated based on the current assessment roll as of March 2025 and expected changes from additional exemptions and SCARS granted until the roll is finalized in August 2025.

* Based on most current Assessed Valuation



Contingent Budget

- If there was to be a majority “no” vote on May 20th and a subsequent “no” vote (if the Board chose to have a second vote in June), a Contingent Budget would result.
- A Contingent Budget requires the District to levy no more than the previous year’s levy. This would require cuts of approximately \$2.6 million and result in a budget increase of only \$918,838 from the 2024-25 budget.
- A Contingent Budget would result in no new equipment, no community use of buildings and no capital improvements funded through the General Fund (unless emergency). Other necessary cuts would affect staffing, curriculum/professional development, technology purchases and student programs.
- The District does not have sufficient fund balance to offset these cuts. Even a partial offset could result in a position of “significant fiscal stress” by the Office of State Comptroller.



Recap of Proposals

The proposals discussed tonight:

- Align with our Strategic Goals and Portrait of a Graduate
- Provide on-going professional development and assessment practices to align with Portrait of a Graduate
- Offer continued support for students through MTSS and SDRI programs to ensure success for all
- Expand Special Education-related programs and services needs
- Support teachers/students to foster an inclusive school culture and support all students' developmental and educational needs
- Represent our commitment to maintaining our facilities
- Address important infrastructure needs and some deferred maintenance
- Address needs of our students and our community



Future Budget Discussions

| Date | Meeting Topic |
|-------------------|--|
| Tuesday, April 8 | BOE meeting – Budget Discussion & Revision |
| Tuesday, April 22 | BOE meeting - Budget Adoption |
| Tuesday, May 6 | BOE Budget Hearing followed by regular meeting |
| Tuesday, May 20 | Annual Meeting - BUDGET VOTE |



Future Budget Discussions

2025-26 Budget Discussions

Please join the Board of Education and the Superintendent to learn more about the 2025-26 budget. We look forward to your participation! All Board of Education 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 and selecting the BoardDocs link.



IRVINGTON
UNION FREE SCHOOL DISTRICT

| Budget Meeting/Topic | Date | Time | Meeting Information |
|---|------------------------|-------------------|--|
| Board of Education Meeting: Budget Landscape & Operations | Tuesday, February 25th | 7:30 pm | IMS/IHS Campus Presentation Room 40 North Broadway, Irvington |
| Board of Education Meeting: Curriculum Budget | Tuesday, March 11th | 7:30 pm | IMS/IHS Campus Presentation Room 40 North Broadway, Irvington |
| Board of Education Meeting: Superintendent's Proposed Budget | Tuesday, March 25th | 7:30 pm | IMS/IHS Campus Presentation Room 40 North Broadway, Irvington |
| Board of Education Meeting: Budget Discussion | Tuesday, April 8th | 7:30 pm | IMS/IHS Campus Presentation Room 40 North Broadway, Irvington |
| Board of Education Meeting: Budget Adoption | Tuesday, April 22nd | 7:30 pm | IMS/IHS Campus Presentation Room 40 North Broadway, Irvington |
| PTSA General Membership Meeting Budget Discussion | Wednesday, April 30th | 7:00 pm | Virtual - Please use this link: https://us06web.zoom.us/j/3041933746 |
| Irvington Senior Center | Thursday, May 1st | 12:00 - 1:00 am | Irvington Senior Center 29 Bridge Street, Irvington |
| Superintendent to Present Budget to Village Trustees | Monday, May 5th | 7:00 pm | Village Hall, 85 Main Street, Irvington |
| Board of Education Meeting: Budget Hearing | Tuesday, May 6th | 7:15 pm | IMS/IHS Campus Presentation Room 40 North Broadway, Irvington |
| 2025-26 Budget Vote & Member Election | Tuesday, May 20th | 7:00 am - 9:00 pm | Main Street School Gym 101 Main Street, Irvington |



Discussion

Budget@IrvingtonSchools.org