



IRVINGTON
UNION FREE SCHOOL DISTRICT

2018-19 Budget Development

Budget Discussion & Adjustments

April 10, 2018



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



Vision for Tomorrow

Guiding our work are our 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	State budget data released
January 23, 2018	BOE-Administrative Roundtable
February 6, 2018	Operations and Finance
March 6, 2018	Curriculum and Instruction
March 20, 2018	Proposed Budget
April 10, 2018	Budget Discussion/Adjustments
April 17, 2018	Budget Adoption
May 15, 2018	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
- **Tonight:**
 - Board to provide the Administration with final budget direction



Year-to-Year Budget Variances

Without any new initiatives, the following budget variances occur:

- Salaries
- Increase in Occupational Education participation
- Costs for Related Services for students with disabilities and support for JCOS
- Increase in Out-of-District placements/tuitions
- Equipment needs: AED, furniture replacements
- BOCES increases in cost of services
- Benefits
 - Increase in TRS rate to 10.63%; an 8.5% increase
- Health Insurance increases
- Other Contractual Benefits
- Transportation Bid increase

Total “Push Ahead” Variance = \$1,716,044



Business and Operations

The Business and Operations component of the budget includes:

- Board of Education
 - Costs of Board, District Clerk, District Meeting (Budget Votes)
- Chief School Administrator
 - Superintendent, Secretary to Superintendent, Office Expenses
- Finance
 - Assistant Superintendent for Business & Operations, Purchasing, Treasurer, Payroll, Benefits, Accounts Payable and Receivable, Facility Use Scheduling, Auditing, Food Service account reconciliation
- Legal, Human Resources, Public Information, Central Printing & Mailing
 - Hiring and staff management, Website hosting, Communications to the public
- Facilities and Operations
- Central Data Processing (Administrative/Infrastructure Technology)
- Special Items
 - Insurance, BOCES Admin/Capital, Sewer Tax, Tax Certiorari refunds
- Transportation
- Debt Service
- Transfer to Other Funds



Curriculum & Instruction

The Curriculum & Instruction component of the budget includes:

- Instruction
 - Teachers, Teaching Aides, textbooks, supplies, Occupational Education (General Education)
- Library/Media Center
 - Librarians and library resources 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, instruction resources, supplies related programs
- Pupil Personnel Services
 - Health Services (nurses), Psychologists, Social Worker



Budget Development Process

- February 6 –Anticipated Operations and Finance Budget and Considerations
- March 6 – Anticipated Curriculum and Instruction Budget and Considerations; Revenue Budget
- After considering the District’s needs and considerations, against the revenue budget and new information, a deficit was present.
- To balance the budget, the administration made adjustments to develop a proposal that met the tax cap limitations and aligns with the Strategic Objectives
- Resulting Superintendent’s Budget presented
- Adjustments made based on Board feedback and revisions from State Budget



Prioritizing Budget Adjustments

To balance the budget, the administration:

- Maintained commitment to the strategic objectives
- Focused on fiscal sustainability
- Considered efficiencies
 - Personnel
 - Supplies
- Postponed considerations
 - Future budgets
 - Capital bond



Final Proposed Considerations

Operations & Finance

PT Dist. Clerk/FOIL/Registrar	\$31,500
Communications & Survey	\$20,000
Maint. Mechanic (net cost)	\$5,000
Architect Fees	\$22,000
Security Initiatives	\$50,000
Additional Roving guard	cost neutral
Tax Certiorari	\$75,000
Late Bus *	\$20,640

Curriculum & Instruction

K-2 PLTW Teacher	\$75,000
Guidance Counselor K-5	\$75,000
Athletics Assistant coaches	\$38,000
7/8 Special Class	cost neutral
Benefits – new positions	\$83,222

Total of New Considerations \$495,462

* Changed to Monday – Thursday only



Final Proposed Considerations

Late Bus Survey Data

- Parents of MS/HS Surveyed – 105 responses
 - 47 MS, 40 HS, 22 Both MS/HS
- 42% surveyed answered that the lack of a late bus limited their child's participation in an after school activity
- 49.5% said their child would make use of a late bus and 15.2% said they might

Proposal amended to run only Monday – Thursday

- Cost of \$20,640 vs. \$25,800

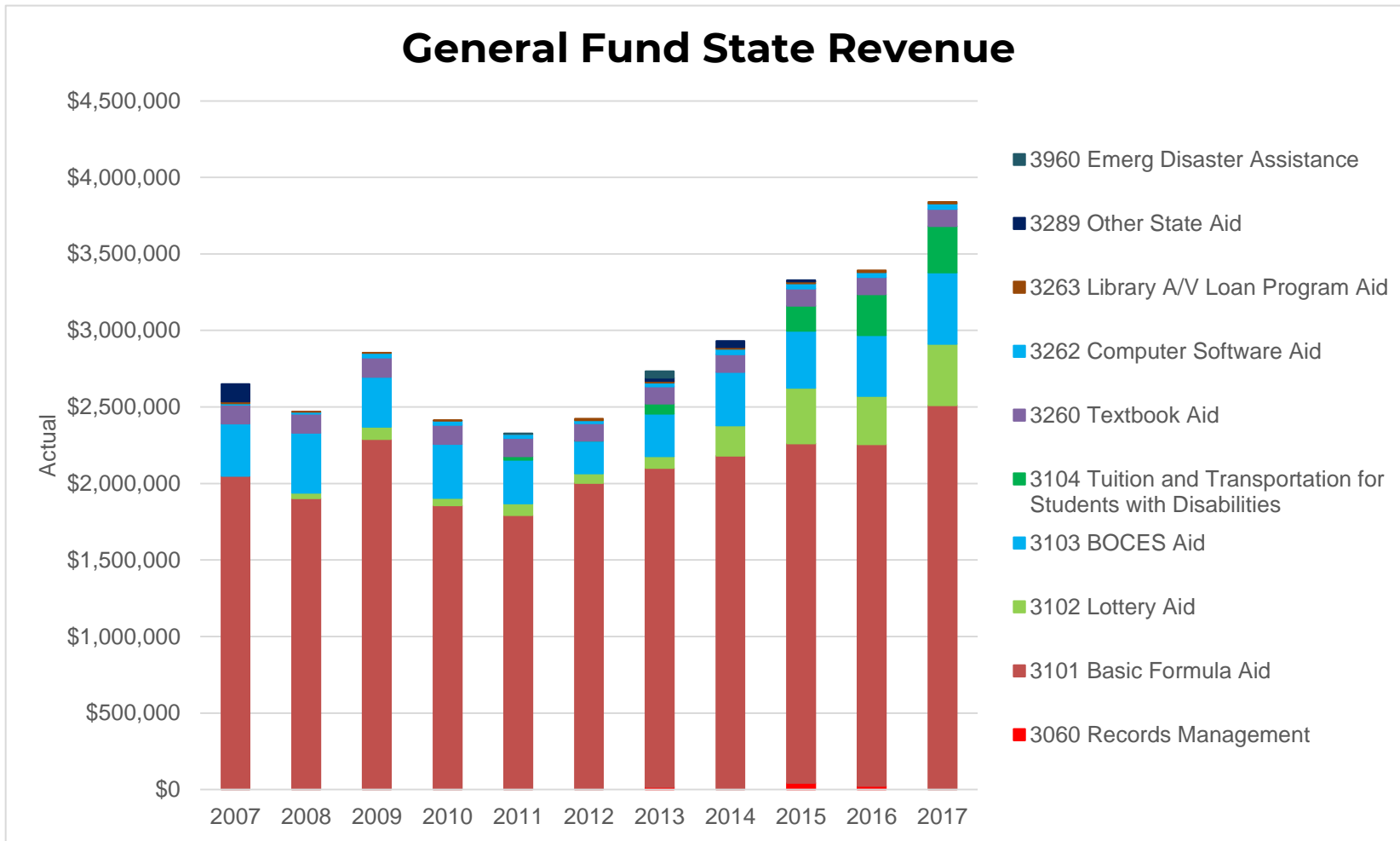


Update on State Aid

Foundation Aid Increase:	\$63,567
Excess Cost Aid Decrease:	(\$31,272)
Instructional Materials Decrease:	<u>(\$1,205)</u>
Total State Aid Change from January:	\$31,090



State Aid





State Aid – Lost Aid

Foundation Aid History, 2007-08 through 2017-18

Enacted State Budget/School Year	Formula Base	Current Year Aid	Full Phase-in Level	Lost Aid
2007-08	\$1,257,782	\$1,425,614	\$2,096,946	\$671,332
2008-09	\$1,257,782	\$1,617,732	\$2,217,651	\$599,919
2009-10	\$1,257,782	\$1,623,213	\$2,212,455	\$589,242
2010-11	\$1,257,782	\$1,623,213	\$2,207,077	\$583,864
2011-12	\$1,623,213	\$1,623,213	\$2,284,381	\$661,168
2012-13	\$1,623,213	\$1,634,796	\$2,304,582	\$669,786
2013-14	\$1,634,830	\$1,639,734	\$2,618,934	\$979,200
2014-15	\$1,639,734	\$1,691,271	\$2,835,508	\$1,144,237
2015-16	\$1,691,039	\$1,701,269	\$2,714,064	\$1,012,795
2016-17	\$1,701,296	\$1,701,296	\$2,866,772	\$1,165,476
2017-18	\$1,701,296	\$1,754,388	\$2,791,496	\$1,037,108
				\$9,114,127



Where we are now

Current Proposed Expenditures:	\$61,312,000
Projected Revenue:	\$61,348,175
Difference:	\$36,175

Resulting from increase in state aid and reduction of late bus by one day



Recommendation

Difference:

\$36,175

Add to Tax Certiorari and/or Security Initiatives



Conservative Budgeting

The proposal reflects a very conservative budget. We must use extreme caution:

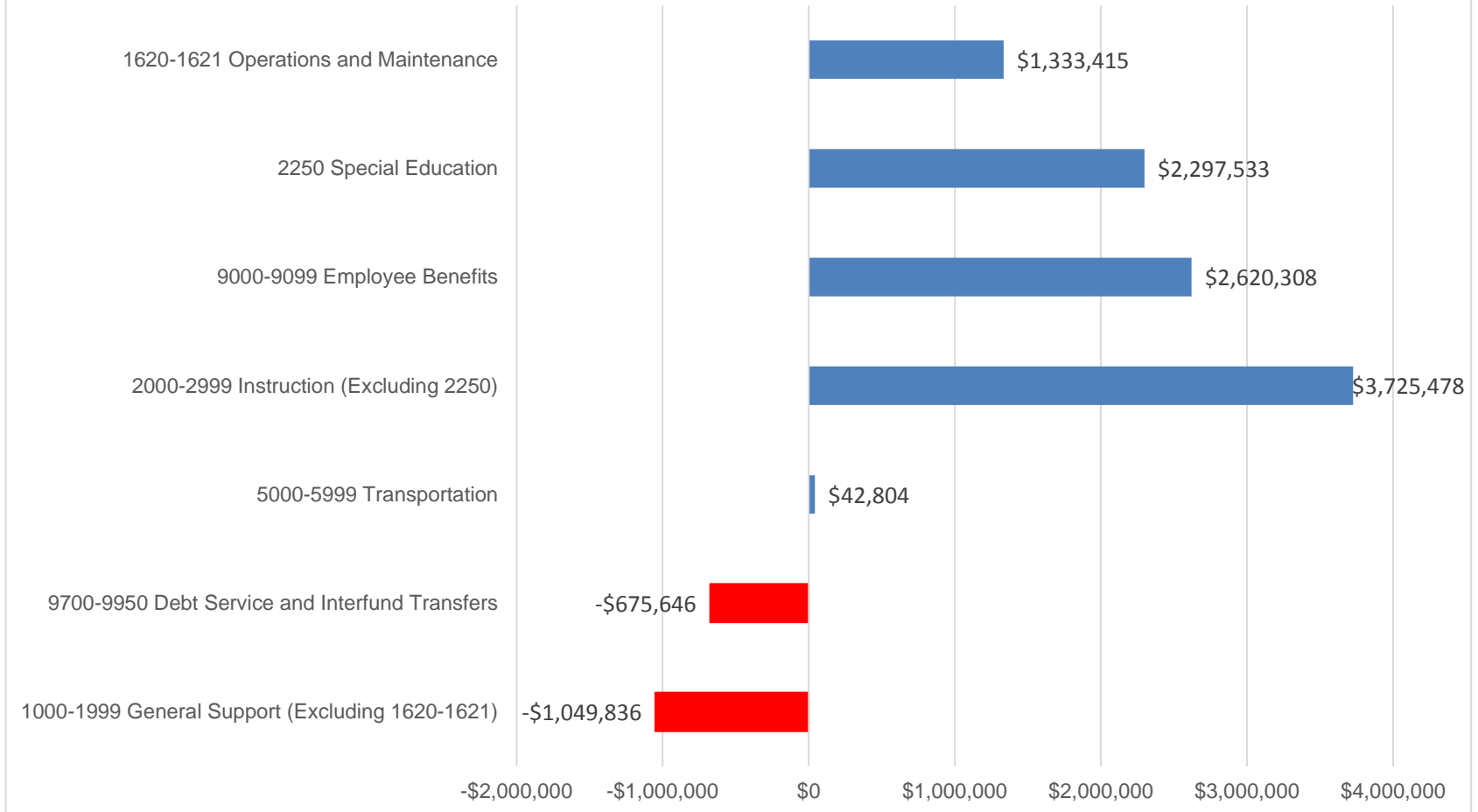
- Special Education
 - Does not account for pending, new in-district special education needs
 - Does not account for unknown out-of-district placements
- Tax Certs
 - Budgeted funds reduce reliance on Reserve but potential future borrowing may be needed to pay required refunds
- Facility Needs
 - Emergency facility needs may result in mid-year adjustments

Caution: Very conservative budgeting may result in need to utilize Fund Balance to support emergent needs



Budget Expense Trends

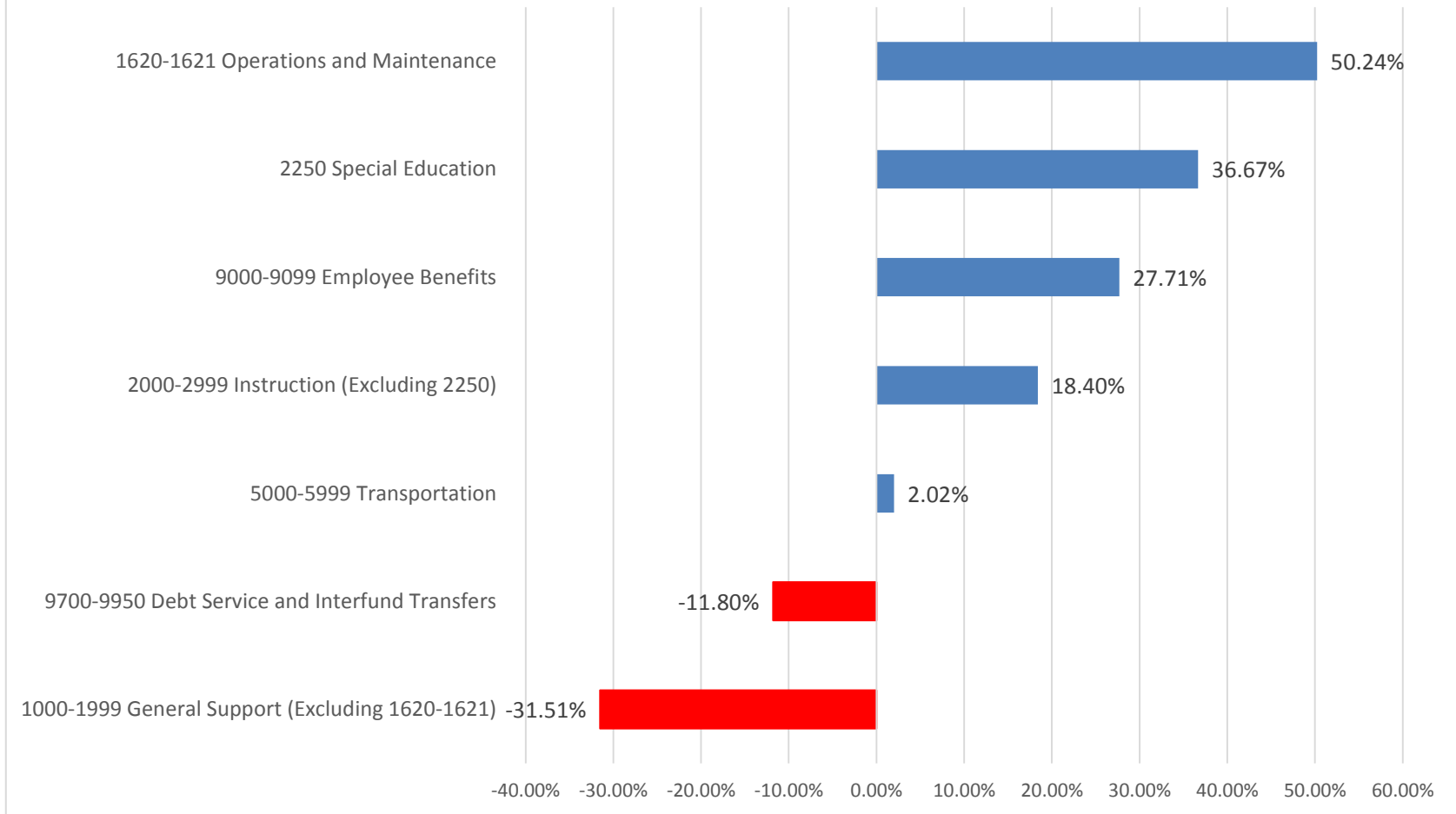
5 Year Expense Change in Dollars





Budget Expense Trends

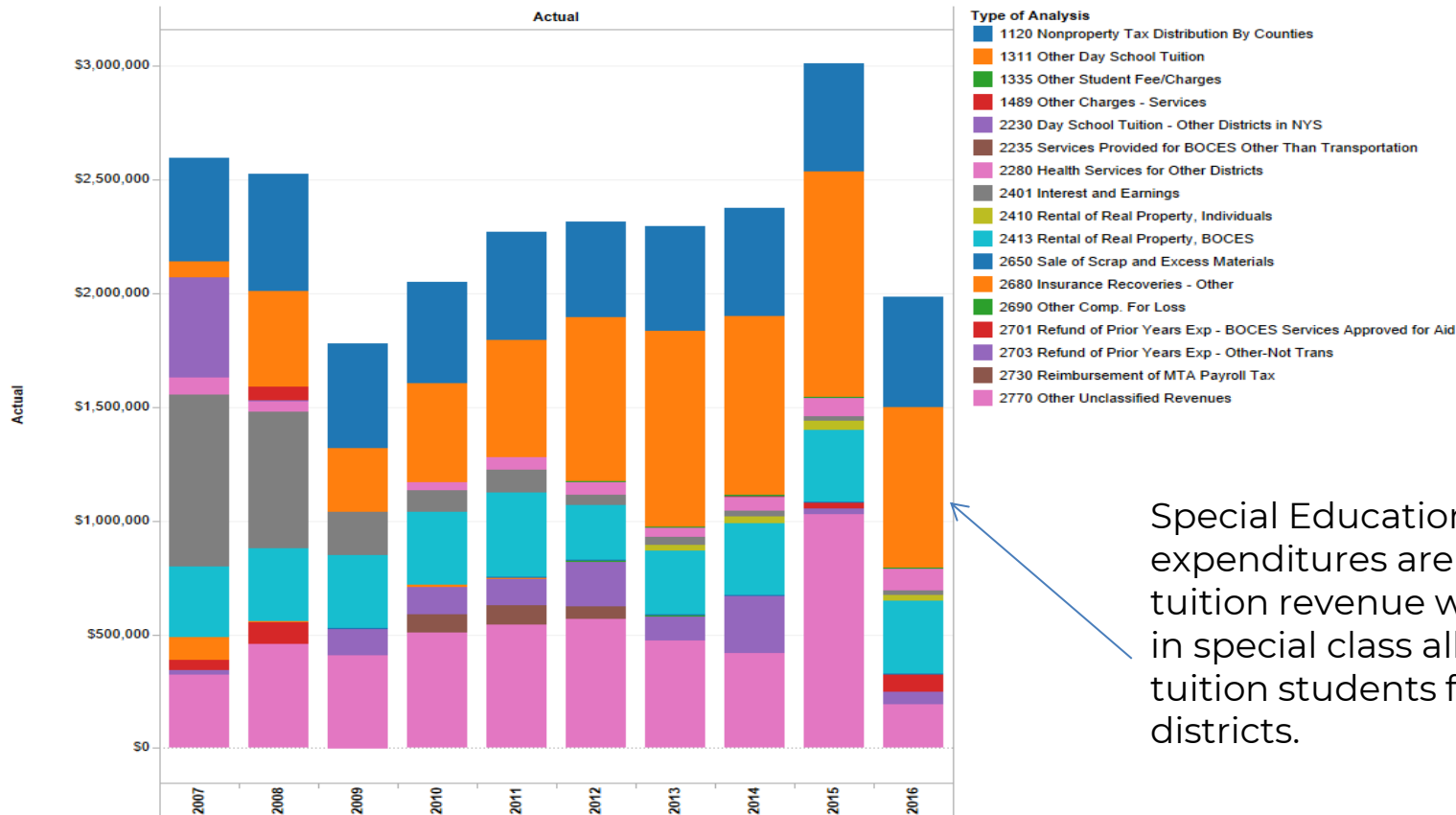
5 Year Expense % Change





Revenue History – Other Revenue

Revenue Bar Chart
 IRVINGTON UFSD
 By: Detail Source
 Source: NYSED ST-3 Form

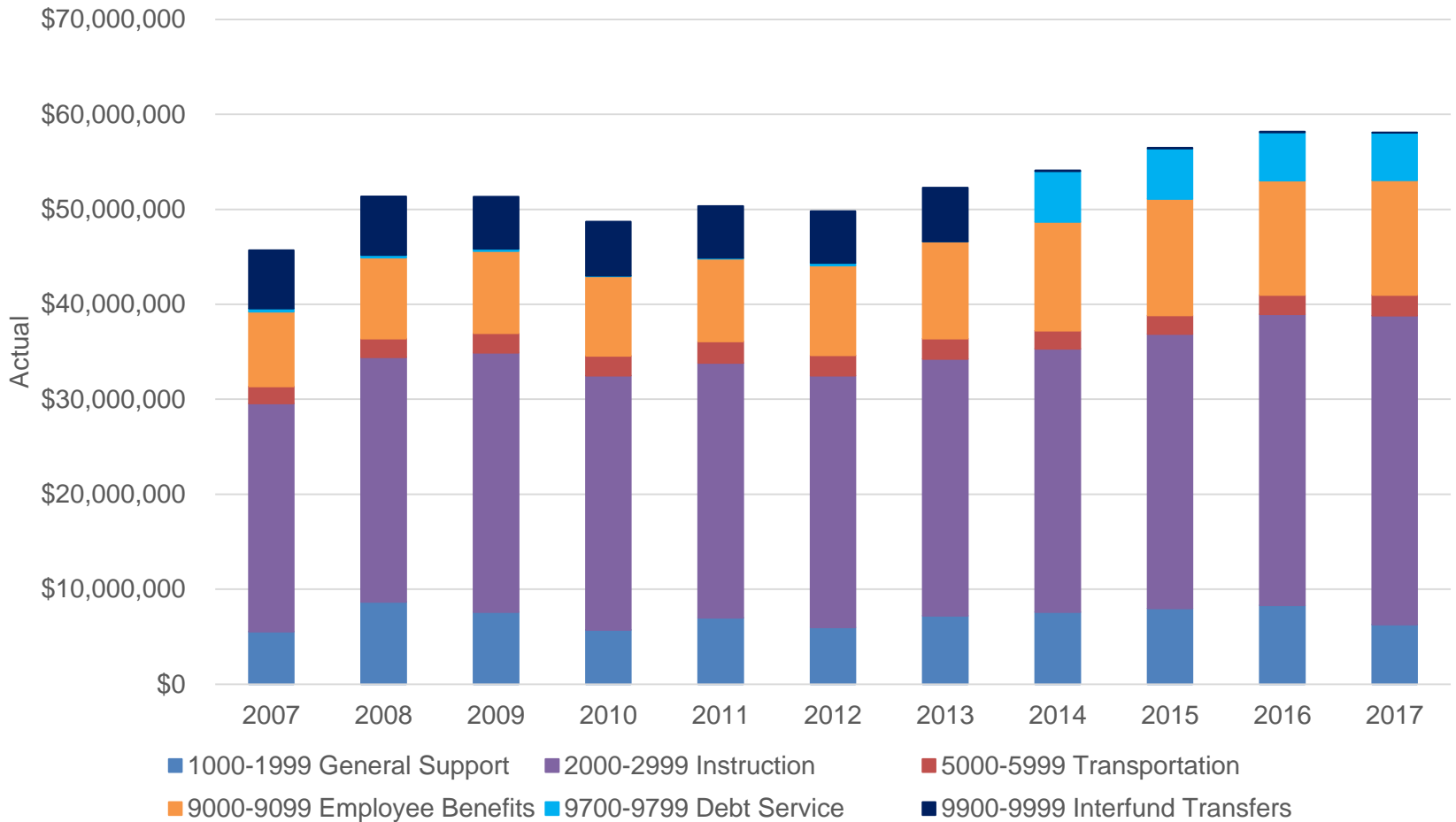


Special Education expenditures are offset by tuition revenue when space in special class allows for tuition students from other districts.



Budget Expense Trends

General Fund Expenses by Function





Proposed Budget

- Aligns with our Strategic Goals & applies sustainable financing
- Provides for increased security measures
- Invests in District facilities
- Increases technology access for all students
- Represents our commitment to maintaining our continually enhancing student learning experiences
- Supports all students' developmental and educational needs
- Communicates the District's obligation to implementing a K-12 STEM Sequence
- Provides on-going professional development
- Offers increased social and emotional support for students
- Enhances enrichment, co-curricular, athletics programs
- Complies with the NYS tax levy cap



Projected Revenue

Revenue Source	2017-18 Budget	2018-19 Proposed Budget	\$ Variance	% Variance
Property Taxes	\$52,422,629	\$54,645,877	\$2,223,248	4.2%
State Aid *	\$3,906,980	\$4,119,518	\$212,538	5.4%
Tuition	\$850,000	\$720,685	(\$129,315)	-15.2%
Sales Taxes	\$503,000	\$503,000	\$0	0.0%
Rental-BOCES	\$300,485	\$298,525	(\$1,960)	-0.7%
Other	<u>\$694,900</u>	<u>\$638,070</u>	<u>(\$56,830)</u>	<u>-8.2%</u>
Sub Total	\$58,677,994	\$60,925,675	\$2,247,681	3.8%
Appropriated Fund Balance	<u>\$422,500</u>	<u>\$422,500</u>	<u>\$0</u>	<u>0.0%</u>
Total Revenue Budget	\$59,100,494	\$61,348,175	\$2,247,681	3.8%

* Revised since March 20 presentation



Budget Expenditure by Category

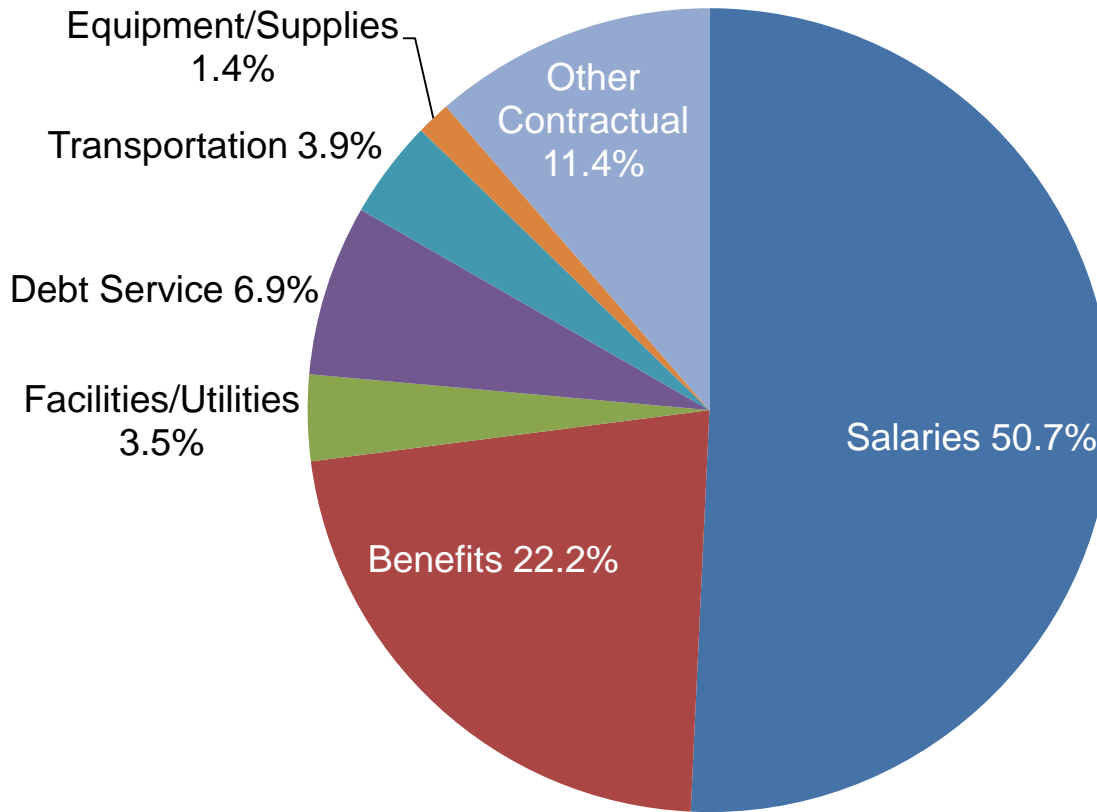
Category	2017-18 Budget	2018-19 Proposed Budget	\$ Variance	% Variance	% of Budget
Salaries	\$29,972,828	\$31,114,907	\$1,142,079	3.8%	50.7%
Benefits	\$12,868,824	\$13,624,069	\$755,245	5.9%	22.2%
Facilities/Utilities	\$2,071,570	\$2,121,774	\$50,204	2.4%	3.5%
Debt Service	\$4,987,587	\$4,218,138	(\$769,449)	-15.4%	6.9%
Transportation	\$2,216,788	\$2,419,477	\$202,689	9.1%	3.9%
Equipment/Supplies	\$695,172	\$838,486	\$143,314	20.6%	1.4%
Other Contractual	<u>\$6,287,725</u>	<u>\$6,975,149</u>	<u>\$687,424</u>	<u>10.9%</u>	11.4%
Total Budget	\$59,100,494	\$61,312,000	\$2,211,506	3.7%	
Recommended increase to Tax Cert budget line		<u>\$36,175</u>			
		\$61,348,175	\$2,247,681	3.8%	

- Equipment/Supplies increase include investments in Technology and classroom furniture
- Contractual increase reflects increased Transportation costs, audit and legal fees, security, JCOS related services, architect, technology and budgeting for tax cert refunds.



Proposed Budget

Expense Category as a percent of Total Proposed Budget





Budget Revenue & Expenditure

Description	2017-18 Approved Budget	2017-18 Push Ahead Budget	Change	% Variance	2017-18 New Budget Considerations	2018-19 Proposed Budget	Total Change	% Variance
General Support	2,495,459	2,719,701	224,242	9.0%	126,500	2,846,201	350,742	14.1%
Operations /Maint*	4,038,660	4,186,970	148,310	3.7%	77,000	4,263,970	225,310	5.6%
Instruction	17,804,709	18,310,718	506,009	2.8%		18,310,718	506,009	2.8%
Special Education	8,182,754	8,805,699	622,945	7.6%		8,805,699	622,945	7.6%
Instructional Support	6,505,713	6,635,728	130,015	2.5%	188,000	6,823,728	318,015	4.9%
Transportation	2,216,788	2,398,837	182,049	8.2%	20,640	2,419,477	202,689	9.1%
Employee Benefits	12,868,824	13,540,747	671,923	5.2%	83,322	13,624,069	755,245	5.9%
Debt Service	<u>4,987,587</u>	<u>4,218,138</u>	<u>(769,449)</u>	<u>-15.4%</u>	<u>-</u>	<u>4,218,138</u>	<u>(769,449)</u>	<u>-15.4%</u>
	\$59,100,494	\$60,816,538	\$1,716,044	2.9%	\$495,462	\$61,312,000	2,211,506	3.7%
Recommended increase to Tax Cert budget line						<u>\$36,175</u>		
Total Budget						\$61,348,175	2,247,681	3.8%
Total Revenue						\$61,348,175		

* Includes Security



Projected Tax Levy Cap

Prior Year Tax Levy	\$52,422,629
x Assessment Growth Factor	1.0239
Adjusted Prior Year Tax Levy	\$53,675,530
+ PILOTS (Base year)	\$0
- Exemptions (Base year)	<u>\$2,718,422</u>
Subtotal	\$50,957,108
x CPI or 2%	1.02
- PILOTS (Ensuing year)	\$0
+ Carryover	\$0
+ Exemptions (Ensuing year)	<u>\$2,669,627</u>
= Allowable Tax Levy for Next Year	\$54,645,877
(may or may not = 2%)	
Allowable Tax Levy Increase Within the Tax Cap	4.24%
Net Increase	\$2,223,248



Tax Rate & Your Taxes

Formula to calculate your estimated taxes

Assessed value of your property

X

.01941

=

Taxes

Please keep in mind that the \$19.41 tax rate per thousand is estimated based on the current assessment roll. Changes from additional exemptions may still occur.



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
Proposed 2018-19	\$61,348,175	3.80%	~\$19.41 *	~1.42% *

* Based on Assessed Valuation as March 20, 2018



Next Steps

- Discussion, question & answer tonight
- April 17 budget adoption



Future Budget Discussions

Date	Meeting Topic
Tuesday, Apr 17, 2018	BOE meeting - Budget adoption
Tuesday, May 1, 2018	BOE Budget Hearing followed by regular meeting
Tuesday, May 15, 2018	Annual Meeting - BUDGET VOTE



Additional Community Forums

2018-19 Budget Discussions



IRVINGTON
UNION FREE SCHOOL DISTRICT

Please join the Board of Education and Superintendent to learn more about the 2018-19 budget. We look forward to your participation!

Board of Education meetings begin at 7:30pm. Meetings are video-

taped and can be accessed by going to www.irvingtonschools.org and clicking on the BoardDocs link.

Meeting/Topic	Date	Time	Location
Board of Education Meeting: Superintendent's Proposed Budget	Tuesday, March 20	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Budget Discussion & Revisions	Tuesday, April 10	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Budget Adoption	Tuesday, April 17	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
PTSA General Meeting & Budget Discussion	Wednesday, April 18	9:15 am	Dows Lane Elementary School Multi-purpose Room
Community Budget Discussion	Tuesday, April 24	10:00 am - 11:30 am	Irvington Public Library 12 South Astor Street, Irvington
Budget Hearing/Board of Education Meeting	Tuesday, May 1	7:15 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Irvington Senior Center	Tuesday, May 1	1:00 pm - 2:00 pm	Irvington Senior Center 29 Bridge Street, Irvington
Community Budget Discussion	Wednesday, May 2	7:00 pm - 8:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Preschool Parents/General Public Presbyterian Church	Thursday, May 3	9:15 am - 10:15 am	Good Sheppard Nursery School, Irvington North Broadway, Irvington
Superintendent to Present Budget to Village Trustees	Monday, May 7	7:00 pm	Village Hall, 85 Main Street, Irvington
2018-19 Budget Vote and Member Election	Tuesday, May 15	7:00 pm - 9:00 pm	Main Street School Auditorium 101 Main Street, Irvington

Dates subject to change



Discussion

Budget@IrvingtonSchools.org