



**IRVINGTON**  
UNION FREE SCHOOL DISTRICT

# 2024-25 Budget Development

Budgetary Climate & Operations and Finance  
February 27, 2024



# Vision for Tomorrow

Our vision is to be an ever stronger district:

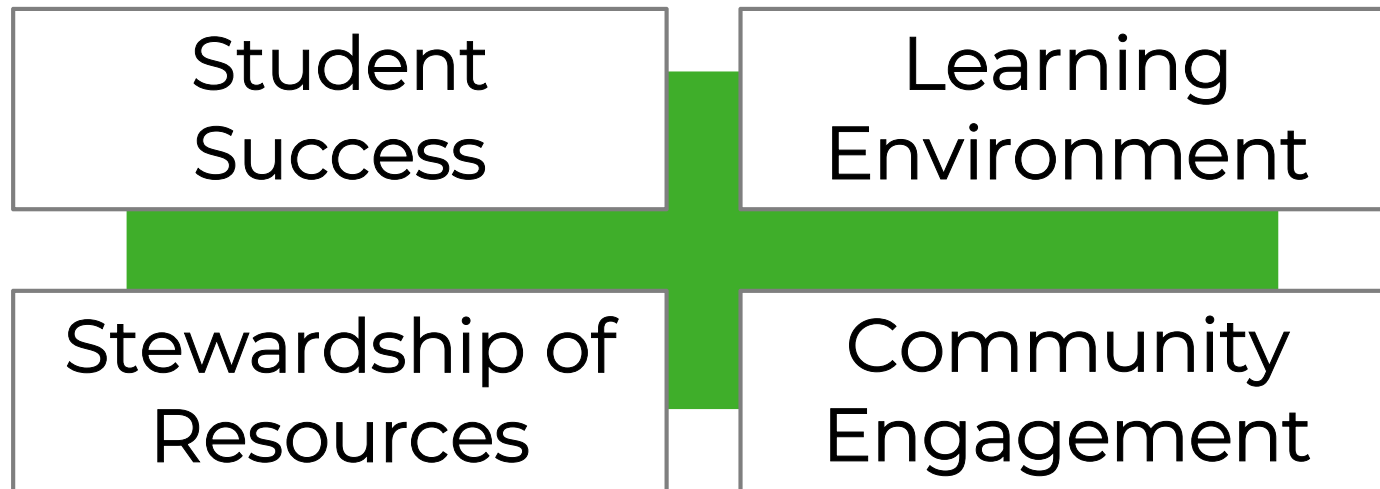
- supporting each student's academic and social emotional growth with continually improving programs
- in safe, well-maintained, flexible learning facilities
- in which our staff is supported with consistent, high-quality professional development and fair contracts
- and our fiscal health is sustainable because
  - budgets meet the tax cap guidelines
  - occasional tax neutral capital bonds are approved
  - and IUFSU 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:



The Strategic Objectives will 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.



# Navigating Challenges/Opportunities

- National and State political and economic landscape
  - Continued inflation, election impact on economy
- State Aid Landscape – decrease in foundation aid ???
- Tax levy cap formula – CPI limit does not reflect economic reality, wage growth
- Unpredictable tax certioraris and timing of refund payments
- Changes in enrollment and student needs including Special Education needs
  - Out-of-District tuition
  - New enrollment
  - Least restrictive environment
- Contractual obligations beyond our immediate control - such as pension contributions, health insurance costs, BOCES fees, facility needs
- Government continues to issue mandates without financial relief



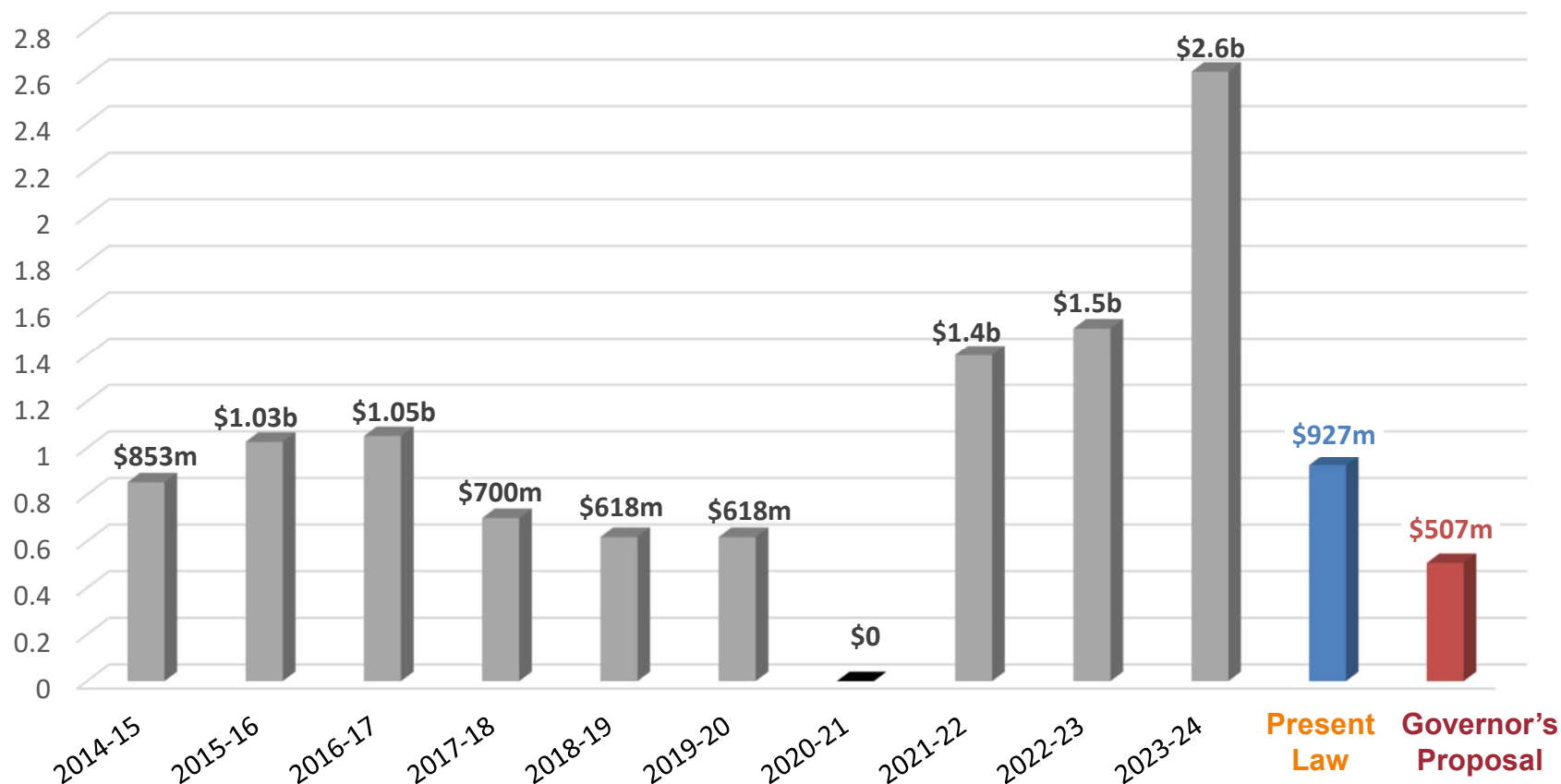
# Politics Impacting Education & Local Control

- The next seven slides are extracted from a recent presentation made by Questar State Aid Planning, a group that analyzes state aid and assists school districts in forecasting and managing state aid or from The Council of School Superintendents (NYSCOSS).
- All information is based on the Executive Budget proposal released January 16, 2024. There will likely be changes made until the NYS Budget is adopted, ~ April 1.



# Politics Impacting Education & Local Control

## Foundation Aid Actual and Projected Increases – New York State



Source: Questar State Aid Planning



# Politics Impacting Education & Local Control

## Foundation Aid – Current Law vs. the Governor’s Proposal

- Foundation Aid per Current Law (CL242-5 11/15/2023) was \$24.925B
  - 16 suppressed districts show \$0 for Foundation Aid
- Foundation Aid per the Executive Budget Proposal (BT242-5 1/16/2024) was \$24.505B
  - All districts reporting Foundation Aid
- CPI change and Transition Adjustment net impact of **-\$420M** in Foundation Aid
  - 45 districts shift from formula to Hold Harmless



# Politics Impacting Education & Local Control

## Foundation Aid Changes



### 1) Apply a lower inflation adjustment:

- Current law calls for the per pupil “Foundation Amount” to be increased by 4.1% based on average monthly change in the Consumer Price Index over 2023.
- The budget would substitute an adjustment based on the average annual change in the CPI over the last 10 years, excluding the highest and lowest years—lowers adjustment to 2.4%.
- For districts not on save-harmless, this typically reduces Foundation Aid increases by 1.4 percentage points from State Education Department November estimates (e.g. from 3.9% to 2.5%).\*

### 2) Reduce Save-Harmless:

- With save-harmless, districts will not experience a reduction in aid over the prior year. Think of the difference between the sum the formula would generate and the prior year aid as the “save-harmless amount.”
- The budget would reduce each affected district’s save-harmless amount through a wealth-adjusted calculation; maximum reduction would be 50%, the minimum would be 9%.
- Half the state’s school districts would experience year-over-year reductions in Foundation Aid. **54% of those districts would face the maximum 50% reduction in save-harmless funding**

\* In developing its November current law estimates, the State Education Department lacked full-year inflation data and applied a 3.8% inflation adjustment





# Politics Impacting Education & Local Control

## 10-Year Average CPI

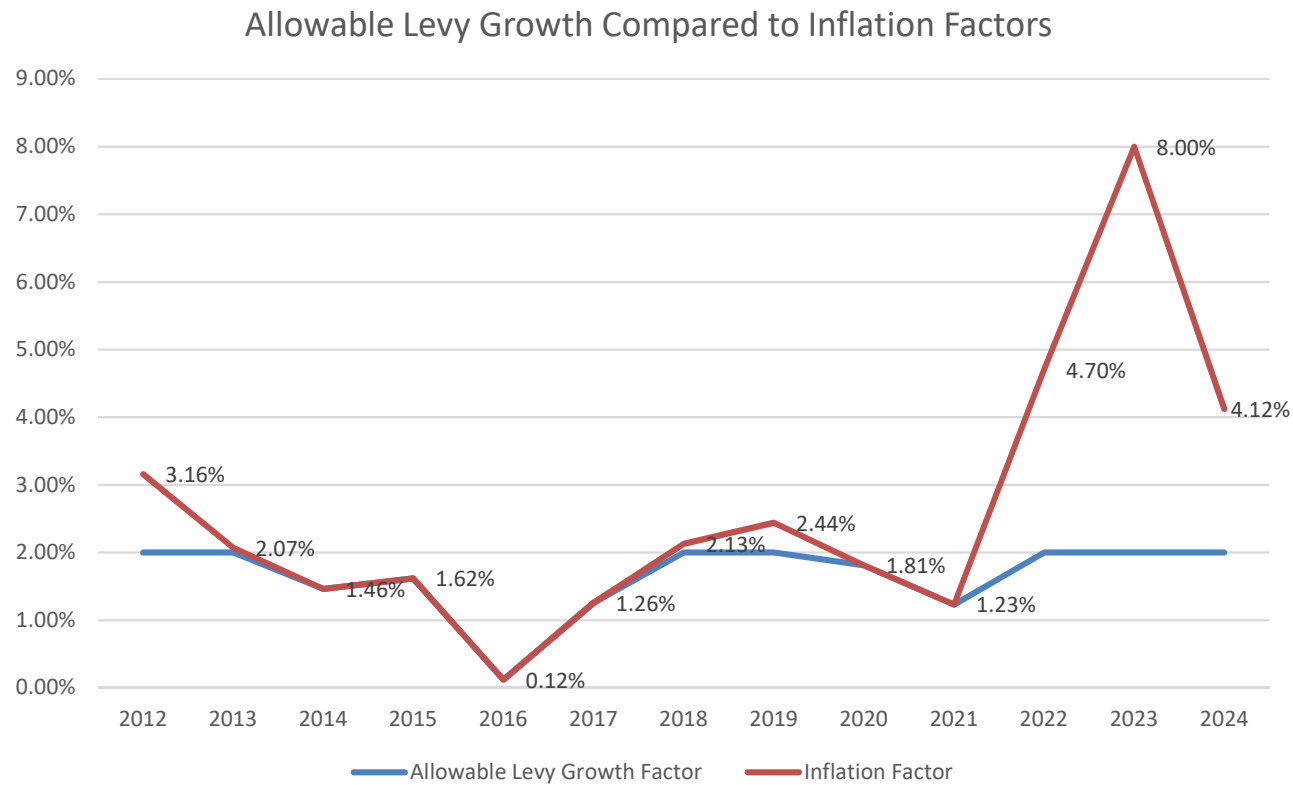
Year	FYE	Inflation Factor	CPI for FA
1	2015	1.62%	1.016
<del>2</del>	<del>2016</del>	<del>0.12%</del>	<del>1.001</del>
3	2017	1.26%	1.012
4	2018	2.13%	1.021
5	2019	2.44%	1.024
6	2020	1.81%	1.018
7	2021	1.23%	1.012
8	2022	4.70%	1.047
<del>9</del>	<del>2023</del>	<del>8.00%</del>	<del>1.080</del>
10	2024	4.12%	1.041
<b>AVERAGES</b>		2.40%	1.024

Source: Questar State Aid Planning



# Politics Impacting Education & Local Control

## Calculated Annual CPI Used for Tax Cap and Foundation Aid



Source: Questar State Aid Planning



# Politics Impacting Education & Local Control

## Reviewing the Foundation Aid Formula



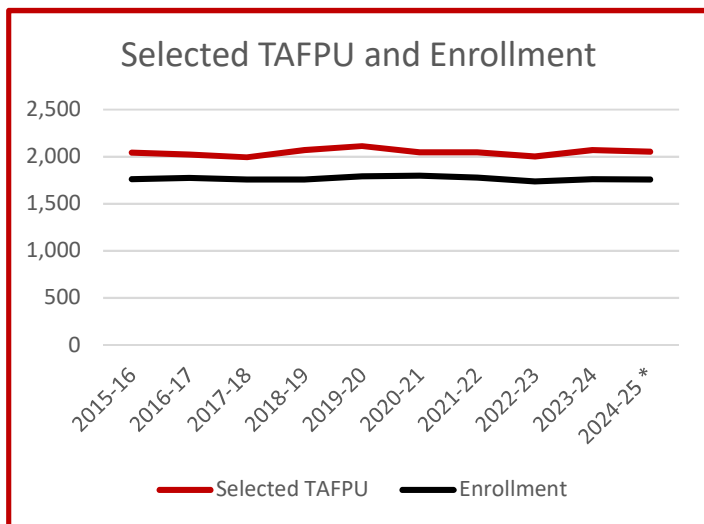
- **2007 formula was an under-appreciated achievement in public policy, but...**
  - Study behind basic per pupil amount (Foundation Amount) has not been updated in years
  - Regional Cost Index values have never been updated; current design produces steep differences among neighboring districts
  - Still using 2000 Census poverty data and problems have emerged with Free and Reduced-Price Lunch data
  - Formula includes an “Expected Local Contribution”—there was no property tax cap when the formula began
  - We have learned more about how children’s circumstances affect learning
  - 43% of districts are not “on the formula” under current law for 2024-25 – on save-harmless
- **Process for review?**
  - Who should lead—State Education Department or a commission?
  - SED requested \$1 million to support research needed to update Foundation Aid ... All statewide public school groups supported funding ... Funding was included in Assembly and Senate one-house budgets ...*But no funding was included in enacted budget*
  - ECB groups met with SED several times in August and recommended an approach for the review



# Politics Impacting Education & Local Control

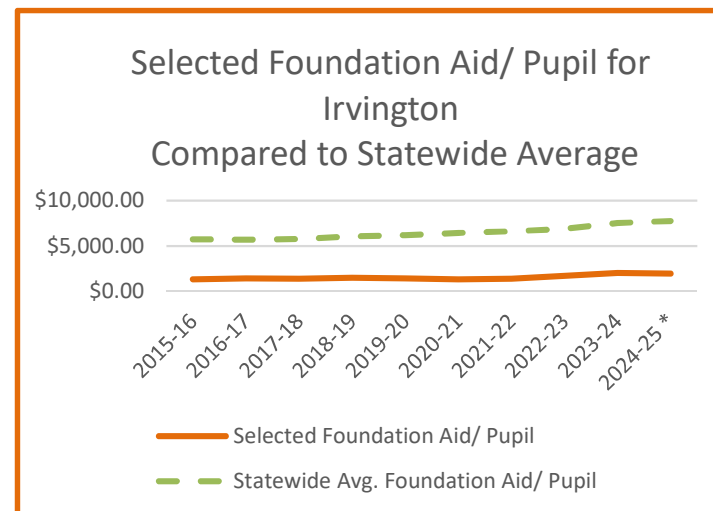
## Foundation Aid Formula

$$\begin{array}{|c|} \hline \text{Total Foundation Aid} \\ \hline 1 \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Selected Total Aidable} \\ \text{Pupil Units (TAFPU)} \\ \hline 2 \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Selected Foundation} \\ \text{Aid Per Pupil} \\ \hline 3 \\ \hline \end{array}$$



### Includes

- Average Daily Membership (ADM)
- Enrollment Index (Change in Enrollment)
- Weighting for Students with Disabilities



### Includes

- CPI Increase
- Pupil Needs (ELL, FRPL Counts, 2000 Census Poverty)
- Regional Cost Index
- Minus Local Share (Dependent on District Wealth)

Source: Questar State Aid Planning



# Politics Impacting Education & Local Control

## Included in the Governor's Proposal

- Makes permanent the 56.848% CSE maintenance share for residential placements

## Not Included in the Governor's Proposal

- Payments on prior year aid owed to districts.
- Irvington is owed \$367,214 of which all but \$36,371 should have been received by now.
- Aiding districts for the expense of educating students with disabilities that are 22 years old
- Retiree Income Waiver – expires 6/30/24



# Politics Impacting Education & Local Control

After finally funding Foundation Aid, there is now a pullback if the Governor's proposal stands.

	Foundation Aid Received/Expected	Increase Amount	Increase Percent
<b>2018-19</b>	1,822,854	68,466	
<b>2019-20</b>	1,844,356	21,502	1%
<b>2020-21</b>	1,843,895	(461)	0%
<b>2021-22</b>	2,099,529	255,634	14%
<b>2022-23</b>	2,746,299	646,770	31%
<b>2023-24</b>	4,202,614	1,456,315	69%
<b>2024-25*</b>	4,082,134	(120,480)	-4%
* Per Governor Run 1/16/24.			



# State Aid Preview

Aid Category	23-24 Budget	23-24 FYF	Governor Run 1/16/24	24-25 Budget Estimate	Budget Change	24-25 Budget to 23-24 FYF
Foundation Aid	4,199,214	4,202,614	4,082,134	4,082,134	(117,080)	(120,480)
Building Aid	1,115,480	1,121,241	1,085,155	1,246,311	130,831	125,070
Transportation Aid	800,179	796,944	865,878	853,417	53,238	56,473
High Cost Aid	225,942	303,486	343,838	296,499	70,557	(6,987)
Instructional Materials Aid	160,633	159,371	158,386	158,386	(2,247)	(985)
BOCES Aid	744,128	885,784	728,589	816,554	72,426	(69,230)
<b>Total State Aid</b>	<b>7,245,576</b>	<b>7,469,440</b>	<b>7,263,980</b>	<b>7,453,301</b>	<b>207,725</b>	<b>(16,139)</b>

Both building aid and transportation aid ratios decreased year to year

- Building aid ratio will decrease from 35.5 % from 32.4%, an 8.7% decrease
- Transportation aid ratio will decrease from 33.8% to 31%, an 8.3% decrease

Building aid increases as aid for Phase 1 and Phase 2 projects are now included in our projection, not all shown in state run yet

Transportation, BOCES and High-Cost aids are based on prior year spending. The current IUFSD transportation aid estimate differs from the Governor's run, as we use our best estimate of our 23-24 spending to calculate the aid expected.



# Tax Cap Preview

Tax Cap Formula		2024-25
Prior Year Tax Levy		\$ 63,107,973
Assessment Growth Factor		1.0187
Adjusted Prior Year Tax Levy		\$ 64,288,092
+ PILOTS (Base year)		\$ 14,557
- Exemptions (Base year)		\$ 2,462,548
Subtotal		\$ 61,840,100
x CPI or maximum of 2%		1.0200
- PILOTS (Ensuing year)		\$ 14,557
+ Carryover		\$ -
+ Exemptions ERS Excess increase		\$ 6,272
+ Exemptions (Ensuing year)		\$ 2,332,411
= Allowable Tax Levy for Next Year		\$ 65,401,029
Allowable Tax Levy Increase Within Tax Cap		3.63%
Net Increase		\$ 2,293,056





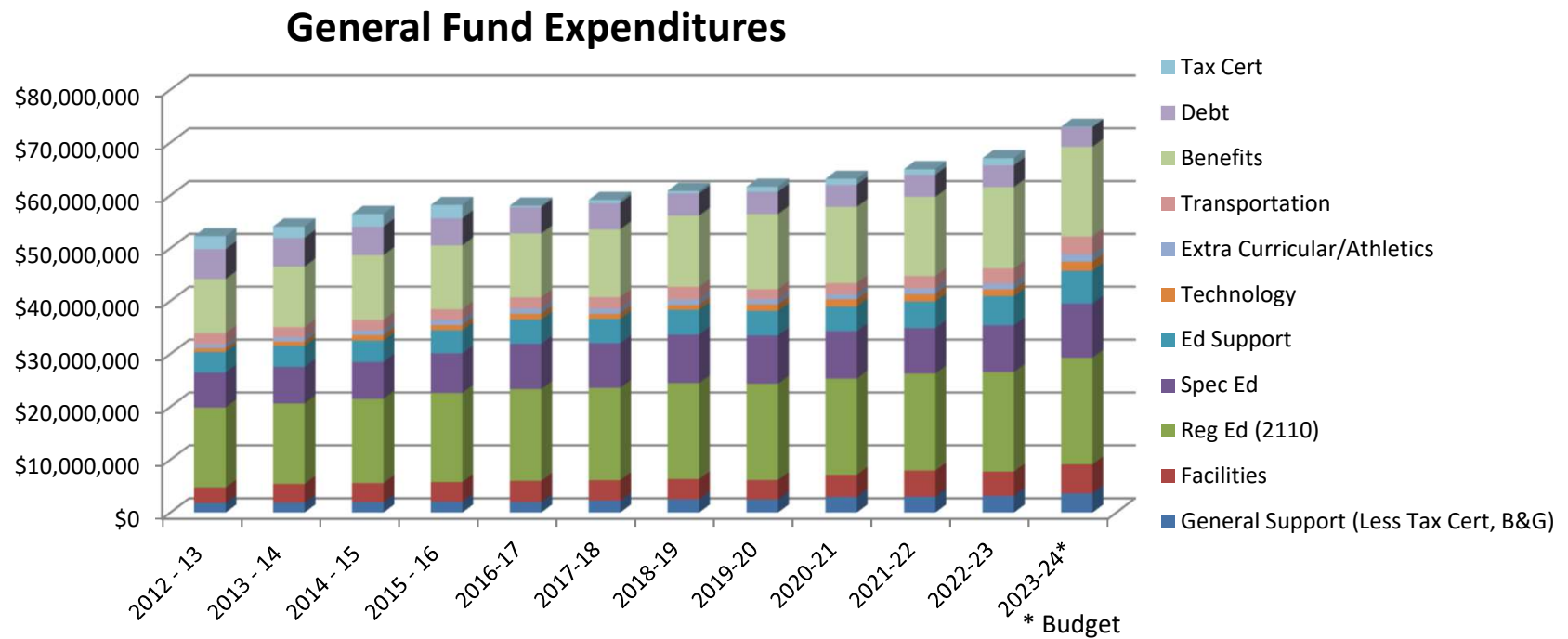
# Revenue Projection

REVENUE SOURCE	2023-24 BUDGET	2024-25 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
Property Taxes	\$63,107,973	\$65,401,029	\$2,293,056	3.6%
State Aid	\$7,245,576	\$7,453,301	\$207,725	2.9%
Tuition	\$317,000	\$421,840	\$104,840	33.1%
Sales Taxes	\$915,000	\$980,000	\$65,000	7.1%
Rental-BOCES	\$324,571	\$334,308	\$9,737	3.0%
Interest Income	\$300,000	\$555,520	\$255,520	85.2%
Other	\$446,500	\$441,500	(\$5,000)	-1.1%
Sub Total	\$72,656,620	\$75,587,498	\$2,930,878	4.0%
Approp. Fund Balance	\$422,500	\$422,500	\$0	0.0%
<b>TOTAL BUDGET</b>	<b>\$73,079,120</b>	<b>\$76,009,998</b>	<b>\$2,930,878</b>	<b>4.01%</b>



# IUFSD Recent Budget History

So where have we been?





# Demystifying the Fund Balance

- What is the fund balance?
  - End-of-year difference between expenses & revenue is transferred to fund balance or reserves where appropriate
  - State allows and recommends 4% of budget to be retained by school districts
- How is it used?
  - To cover emergency (unbudgeted) necessities
  - Used for cash flow from July 1 until October (when District receives tax revenue) to pay bills and salaries; reduces interest expense by not needing to borrow via a Tax Anticipation Note (TAN)
- What are the ramifications for using it?
  - Not a sustainable source to balance budgets
  - Could lower bond rating, resulting in higher interest rates
  - District could receive “Fiscal Stress” designation from NYS



# Fund Balance and Reserves

Reserves are designated for specific purposes and thus take stress off the annual budget when those expenses increase in any given period. If a need for these reserves no longer exists, the funds may be reassigned or applied toward an annual budget.

Reserve Fund Balances		June 2023
Unassigned Fund Balance		2,923,163
Reserves for Encumbrances		838,274
Appropriated for Revenue		422,500
Reserve for Tax Certiorari		4,423,699
Reserve for Employee Benefit Liability		658,522
Reserve for Worker Compensation		1,010,948
Reserve for Capital		2,421,184
Reserve for ERS/TRS Retirement Contribution		1,037,525
<b>Total</b>		<b>13,735,815</b>



# Budget Process

December	Identification of needs
January-February	Analysis; State budget data released
<b>February 27, 2024</b>	<b>Operations and Finance</b>
March 5, 2024	Curriculum and Instruction
March 19, 2024	Proposed Budget
April 2, 2024	Budget Discussion/Adjustments
April 16, 2024	Budget Adoption
May 7, 2024	Official Budget Hearing
May 21, 2024	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



**IRVINGTON**  
UNION FREE SCHOOL DISTRICT

# Operations & Finance Budget



# Budget Development Focus

This budget presentation will focus primarily on the following Strategic Objective:

*Stewardship of Resources*

However, areas discussed tonight also greatly impact

*Learning Environment*  
*Community Engagement*  
*Student Success*

Therefore, we will:

- Develop a fiscally responsible budget that is mindful of the impact of the school budget on the *entire* school community
- Outline needs for our facilities
- Define future needs
- Invest in our infrastructure



# Business and Operations

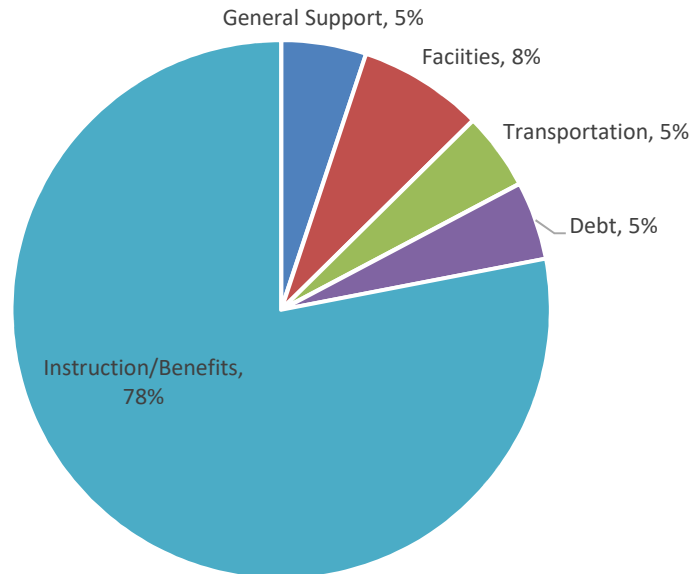
The Business and Operations component of the budget includes:

- 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





# Business and Operations



General Support, not including Facilities, comprises 5% of our current budget. Facilities is 8% and Transportation is 5%. Finally Debt obligations comprised 5%.

The combined **push ahead budget** for these areas is currently \$16,588,042.



# Year-to-Year Budget Variances

Without any new initiatives, the following budget variances will occur:

- Salaries
- Facilities
  - Equipment needs
  - Ongoing maintenance
- BOCES
  - Cost of Services, Administrative Charge
- Technology Infrastructure Equipment/Bandwidth
- Special Education tuitions to meet needs of student population
- Insurance costs
- Transportation CPI factor and contract changes
  - Special Ed and private school transportation population constantly changes
- Debt Service – per actual schedule of amounts due



# Summary of New Considerations

Consideration	Amount	Primary Strategic Plan Objective	Rationale
HVAC Preventative Maintenance Contract	\$75,000	Stewardship of Resources	<p>The cost of HVAC inspections, preventative maintenance, and repairs is often a difficult number to predict and budget each year. In the maintenance contractual and inspection budget lines, we are currently budgeting \$95,000 for HVAC needs, both heating and cooling. The proposal is to engage in a competitively bid contract for annual HVAC services. The first year this contract would include mostly preventative maintenance and inspections and provide more consistency in our operations, providing a more comfortable environment for students and staff. The second phase is for the contract to include repairs in the base price. The same company would then do the inspections, prevention and repairs. We anticipate a cost increase of approximately <b>\$75,000</b> for 24-25 and then in 25-26, we would carry that cost plus the \$95,000 we already budget toward the all encompassing HVAC contract.</p>



# Summary of New Considerations

Consideration	Amount	Primary Strategic Plan Objective	Rationale
<p>Additional facility improvement projects</p> <p>List of suggested additional projects are shown on slide 39 with the Facilities Budget section</p>	\$171,205	<p>Stewardship of Resources</p> <p>Learning Environment</p>	If revenue permits, it would be prudent to include one-time expenses, so we have budget flexibility year to year. The push ahead budget cannot cover all the facility improvement requests each year.
Electronic On-site Voting Capability	\$4,500	Community Engagement	The use of E-books (Ipads) in the voting process eliminates the need to sign voters books and incorporates all late registrations. Errors are also minimized.



# Summary of New Considerations

Consideration	Amount	Primary Strategic Plan Objective	Rationale
Records Management	\$10,000	Stewardship of Resources	Over the years, we have received grants for scanning old records and the need is still present as we have limited space to store records. Matching funds are always required for grants. Future time in searching for records will be reduced as well.
Translator Stipend	\$14,151 (includes benefits)	Community Engagement	While we often translate documents, there is a growing need to be able to speak with parents one on one in a native language. Examples are to complete registration process or communications from principals.



# Proposed Board of Education/ Superintendent Budget

	2023-24 BUDGET	2024-25 PROPOSED BUDGET	Variance	Variance %
Board of Education	\$52,775	\$53,250	\$475	0.9%
District Clerk	\$63,815	\$22,100	-\$41,715	-65.4%
District Meeting	\$19,450	\$24,500	\$5,050	26.0%
Office of Chief School Administrator	\$397,223	\$406,487	\$9,264	2.3%
<b>Total Board of Education/CSA</b>	<b>\$533,263</b>	<b>\$506,337</b>	<b>-\$26,926</b>	<b>-5.0%</b>

Key Push Ahead Variances:  
Clerk position combined with  
SBO/Treasurer position – will see  
offset in Finance budget

New Considerations:  
Tablets for voting



# Proposed Finance Budget

	2023-24 BUDGET	2024-25 PROPOSED BUDGET	Variance	Variance %
Salaries	\$541,603	\$592,691	\$51,088	9.4%
Equipment, Supplies, Contractual	\$69,182	\$87,950	\$18,768	27.1%
BOCES - Financial Software	\$106,565	\$96,694	(\$9,871)	-9.3%
Auditing	\$80,000	\$80,000	\$0	0.0%
<b>Total Finance</b>	<b>\$797,350</b>	<b>\$857,335</b>	<b>\$59,985</b>	<b>7.5%</b>

## Key Push Ahead Variances:

- ❖ BOCES decrease from reduced subscriptions
- ❖ Restructure of Business Office duties from District Clerk to Account Clerk

## New Considerations:

Matching funds for Records Management grant



# Human Resources, Legal, Public Info, Messenger, Mailing Proposed Budget

	2023-24 BUDGET	2024-25 PROPOSED BUDGET	Variance	Variance %
Legal	\$420,500	\$429,100	\$8,600	2.0%
Human Resources	\$159,723	\$164,862	\$5,139	3.2%
Public Information	\$128,015	\$155,600	\$27,585	21.5%
Messenger/Mailing	\$46,910	\$48,750	\$1,840	3.9%
<b>Total</b>	<b>\$755,148</b>	<b>\$798,312</b>	<b>\$43,164</b>	<b>5.7%</b>

## Key Push Ahead Variances:

- ❖ Increased funds for document translations
- ❖ Increased cost of BOCES services

## New Considerations:

Stipend for translator services





# Facilities Operations & Maintenance Proposed Budget

## Facilities Push Ahead Budget

- Each year, facilities equipment and building repair & improvement projects are budgeted starting from \$0 based on identified needs on a priority level.
- The capital project has addressed many of the very costly improvements we have identified over the years. However, we were not able to include all the scope of work identified by the various stakeholder groups
- Not all items are included in the proposed budget. Some can wait for a future year. All needs remain on the “To- Do” list and are monitored!
- Supplies include an increased investment in electric grounds maintenance equipment and funds for in-house projects, saving the District money.



# Facilities Operations & Maintenance Proposed Budget

	2023-24 BUDGET	2024-25 PROPOSED BUDGET	Variance	Variance %
Salaries	\$2,418,280	\$2,498,069	\$79,789	3.3%
Equipment	\$34,500	\$87,500	\$53,000	153.6%
Contractual	\$481,270	\$587,050	\$105,780	22.0%
Supplies	\$310,320	\$344,580	\$34,260	11.0%
Security	\$350,000	\$352,400	\$2,400	0.7%
Utilities	\$1,201,325	\$1,238,490	\$37,165	3.1%
BOCES	\$127,506	\$131,825	\$4,319	3.4%
Building Repair/ Projects	\$566,567	\$677,620	\$111,053	19.6%
<b>Total</b>	<b>\$5,489,768</b>	<b>\$5,917,534</b>	<b>\$427,766</b>	<b>7.8%</b>

## Push Ahead Variances

- ❖ Equipment includes replacement of a Compressor and a riding tractor with plow.
- ❖ Contractual: Playground surface refills, fitness room testing, inflation
- ❖ Supplies reflect price increases and materials for in-house projects; air purifier filters
- ❖ Utilities includes funds for price increases offset by reduction in electrical use from LED project
- ❖ See next slide for list of Building Projects

## New Considerations:

Additional facility projects – see slide 39

HVAC Preventative  
Maintenance contract



# Facilities Operations & Maintenance Proposed Budget

## Facilities Push Ahead Budget

Building Maintenance and Improvements projects include:

- Painting projects (all schools)
- Floor tile/carpet replacement (Dows, MSS, HS)
- Auditorium floor joist reinforcement (MSS)
- Playground funds for Dows for equipment replacement and MSS to add ADA equipment
- Boiler tube replacements (IMS/CMS)
- Maher Gym floor resurface (LGA)
- Address roof vent leaks (CMS)
- AC soundproofing (TG)
- Concrete repairs – District wide
- Brick repointing – District wide



# Facilities Operations & Maintenance Proposed Budget

## Facilities Push Ahead Budget (continued)

Building Maintenance and Improvements projects include:

- Replacement of three exterior doors (MSS Gym)
- Classroom changes to accommodate extra section (MSS)
- Install radiator covers – phased approach (MSS)
- Upgrade of HVAC Building Management System controls (IMS/CMS)
- Basketball hoop hoist replacement (Campus Gym)
- School store kiosk (IMS)
- Bathroom partition upgrades (IMS)

Current variance to PY budget = -\$60,152

Note a significant increase occurred for the current year and thus less will need to be addressed within one year.



# Facilities Operations & Maintenance Proposed Budget

## Facilities Push Ahead Budget

Building maintenance and improvements projects to be completed by custodial staff in-house – funds shown in supply budget ~\$10,000

- Bottle filling stations
- Faucet and toilet replacements
- Partitions to expand/change use of space
- Painting projects – hallways, trim work, offices, classrooms (all schools)

Also included in the Supply budget

- Floor cleaning machine
- Tools
- Air purifier filters
- 4% inflation factor



# Facilities Operations & Maintenance Proposed Budget

## Facilities Push Ahead Budget – Key Variances

Maintenance Contractual: Increase of \$23,410

- Inflation
- Playground mulch
- Rain gutter cleaning

Maintenance Inspection: Increase of \$5,820

- Inflation
- Fitness room testing/inspections



# Facilities Operations & Maintenance Proposed Budget

## Facilities Push Ahead Budget – Key Variances

Equipment Expenditures: Increase of \$83,000

Equipment budget is zero based each year based on needs. Proposed in this budget are:

- Compressor and tank replacement (Dows) \$25,000
- Riding Tractor with plow \$47,500
- Emergency allowance\* \$15,000

\* Equipment funds must be included in a budget as funds cannot be transferred to equipment code during the school year. A contingency budget typically eliminates any equipment expenditure unless deemed a safety issue.



# Facilities Operations & Maintenance Proposed Budget

## Additional Projects listed as New Consideration

- Replace padding in campus gym \$46,000
- Redesign of the main office/atrium (HS) - \$25,000
- Replace flooring in guidance office (IMS) \$7,400
- Replace stairwell fire doors and frames (HS) \$30,000
- Replace tile in faculty women's bathroom (Dows) \$9,500
- Replacement of classroom floor tile (Main St) \$53,305

Total: \$171,205





# Facilities Operations & Maintenance Proposed Budget

## Additional Projects not included

Building maintenance and improvements projects considered but not yet included in the budget proposal or as a new consideration:

- Fence replacement and paving of basketball court (Dows)\* - \$200,000
- Replace cafeteria flooring (Dows) \$44,400
- Repave play area (Dows) \$70,000
- Replace classroom countertops and cabinets (Dows) \$103,000
- Replace fire escapes (Main St) \$157,600
- Resurface blacktop basketball court (IMS) \$150,000
- Additional Painting projects (all schools) \$147,150
- Renovation of HS Girls bathroom \$110,000\*
- Remove built-in casework in classrooms (IHS) \$30,000
- Add more parking – no current estimate as this requires further study

The Facilities Department and Buildings and Grounds Committee are maintaining these projects in our Long Range Facilities Plan

\* Currently have SED permit and would qualify for building aid



# Central Data Processing Proposed Budget

	2023-24 BUDGET	2024-25 PROPOSED BUDGET	Variance	Variance %
Equipment	\$146,100	\$82,500	(\$63,600)	-43.5%
Contractual	\$544,700	\$543,933	(\$767)	-0.1%
Supplies	\$2,000	\$15,000	\$13,000	100.0%
BOCES	\$239,977	\$245,332	\$5,355	2.2%
<b>Total</b>	<b>\$932,777</b>	<b>\$886,765</b>	<b>(\$46,012)</b>	<b>-4.9%</b>

## Push Ahead Variances

- ❖ Equipment includes replacement of aging Access Points
- ❖ BOCES includes increased pricing for current subscriptions

## New Considerations:

None



# Special Items Proposed Budget

	2023-24 BUDGET	2024-25 PROPOSED BUDGET	Variance	Variance %
Insurance	\$260,000	\$285,000	\$25,000	9.6%
Sewer Tax	\$60,000	\$60,000	\$0	0.0%
Refund of Property Tax	\$50,000	\$50,000	\$0	0.0%
BOCES Admin/Capital Charges	\$316,663	\$324,420	\$7,757	2.4%
<b>Total</b>	<b>\$686,663</b>	<b>\$719,420</b>	<b>\$32,757</b>	<b>4.8%</b>

## Push Ahead Variances

- ❖ Insurance costs increases due to Child Victims Act, cyber attacks, environmental events

## New Considerations:

None



# Transportation Proposed Budget

	2023-24 BUDGET	2024-25 PROPOSED BUDGET	Variance	Variance %
Transportation Coordination	\$188,818	\$196,828	\$8,010	4.2%
In District Bus Routes	\$1,382,009	\$1,455,768	\$73,759	5.3%
Private Schools/ Special Education	\$1,441,427	\$1,535,886	\$94,459	6.6%
Field Trips/Athletics	\$338,245	\$328,979	(\$9,266)	-2.7%
<b>Total</b>	<b>\$3,350,499</b>	<b>\$3,517,461</b>	<b>\$166,962</b>	<b>5.0%</b>

## Push Ahead Variances:

- ❖ CPI increase of ~4% and current usage
- ❖ Increased costs for special runs

## New Considerations:

None



# Other Fiscal: Debt Service, Inter-fund Transfers

	2023-24 BUDGET	2024-25 PROPOSED BUDGET	Variance	Variance %
Debt Service	\$3,711,181	\$3,546,606	(\$164,575)	-4.4%
Interfund Transfers Special Aid	\$75,000	\$75,000	\$0	0.0%
Interfund Transfer - Capital Fund	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$3,786,181</b>	<b>\$3,621,606</b>	<b>(\$164,575)</b>	<b>-4.3%</b>

## Push Ahead Variances

- ❖ Based on current borrowing
- ❖ Transfer to Special Aid is for Extended School Year programs for special education students

## New Consideration:

None



# Budget Summary

DESCRIPTION	2023-24 APPROVED BUDGET	2024-25 PUSH AHEAD BUDGET	VARIANCE	%	NEW BUDGET CONSIDER- ATIONS	2024-25 PROPOSED BUDGET	VARIANCE	%
Board of Education	136,040	95,350	(40,690)	-29.9%	4,500	99,850	(36,190)	-26.6%
Chief School Admin.	397,223	406,487	9,264	2.3%	-	406,487	9,264	2.3%
Finance	797,350	847,335	49,985	6.3%	10,000	857,335	59,985	7.5%
Legal/Personnel/Public Info	708,238	737,539	29,301	4.1%	12,023	749,562	41,324	5.8%
Operation & Maint	5,489,768	5,671,329	181,561	3.3%	246,205	5,917,534	427,766	7.8%
Messenger/Mailing	46,910	48,750	1,840	3.9%	-	48,750	1,840	3.9%
Central Data Processing	932,777	886,765	(46,012)	-4.9%	-	886,765	(46,012)	-4.9%
Special Items	686,663	755,420	68,757	10.0%	-	755,420	68,757	10.0%
Transportation	3,350,499	3,517,461	166,962	5.0%	-	3,517,461	166,962	5.0%
Debt Service	3,711,181	3,546,606	(164,575)	-4.4%	-	3,546,606	(164,575)	-4.4%
Interfund Transfers	75,000	75,000	-	0.0%	-	75,000	-	0.0%
<b>TOTAL BUDGET</b>	<b>16,331,649</b>	<b>16,588,042</b>	<b>256,393</b>	<b>1.6%</b>	<b>272,728</b>	<b>16,860,770</b>	<b>529,121</b>	<b>3.2%</b>



# Recap of Proposals

The proposals discussed tonight:

- Align with our Strategic Goals
- Demonstrate how facility and maintenance relate to student learning experiences
- Represent our commitment to maintaining our facilities
- Address important infrastructure needs and deferred maintenance
- Address needs of our community
- Maintain flexibility for future budgets with one time cost proposals
- Will be under consideration and will be modified throughout the budget process as the balance of the budget remains in development





# Future Budget Discussions

Date*	Meeting Topic
Tuesday March 5	BOE meeting - Budget presentation on curriculum, technology, athletics, special education/pupil personnel services
Tuesday, March 19	BOE meeting – Superintendent’s Proposed 2023-24 Budget and revenue presentation
Tuesday, April 2	BOE meeting – Budget Discussion & Revision
Tuesday, April 16	BOE meeting - Budget Adoption
Tuesday, May 7	BOE Budget Hearing followed by regular meeting
Tuesday, May 21	Annual Meeting - <b>BUDGET VOTE</b>





# Future Budget Discussions

## 2024-25 Budget Discussions

Please join the Board of Education and Acting Superintendent to learn more about the 2024-25 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](http://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 27th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Curriculum Budget	Tuesday, March 5th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Superintendent's Proposed Budget	Tuesday, March 19th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Budget Discussion	Tuesday, April 2nd	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Budget Adoption	Tuesday, April 16th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Irvington Senior Center	Wednesday, April 24th	10:15 - 11:00 am	Irvington Senior Center 29 Bridge Street, Irvington
PTSA General Membership Meeting Budget Discussion	Wednesday, May 1st	7:30 pm	Virtual - Please use this link: <a href="https://us06web.zoom.us/j/3041933746">https://us06web.zoom.us/j/3041933746</a>
Assistant Superintendent for Business and Operations to Present Budget to Village Trustees	Monday, May 6th	7:00 pm	Village Hall, 85 Main Street, Irvington
Board of Education Meeting: Budget Hearing	Tuesday, May 7th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
2024-25 Budget Vote & Member Election	Tuesday, May 21st	7:00 am - 9:00 pm	Main Street School Gym 101 Main Street, Irvington



# Discussion

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