



IRVINGTON
UNION FREE SCHOOL DISTRICT

2025-26 Budget Development

Superintendent's Proposed Budget
April 8, 2025



Vision for Tomorrow

Our vision is to be an ever stronger district:

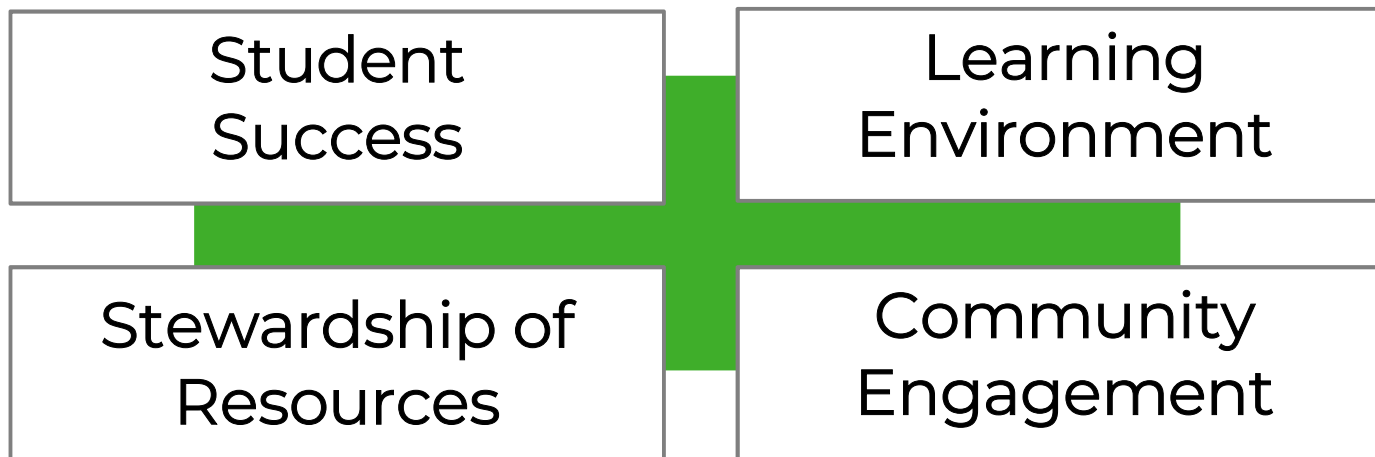
- supporting each student's academic and social emotional growth with continually improving programs
- in safe, well-maintained, flexible learning facilities
- in which our staff is supported with consistent, high-quality professional development and fair contracts
- and our fiscal health is sustainable 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

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



Budgetary Adjustments

Push Ahead Expenditure Changes	Amount
NYSIR Premium increase	\$27,000
Salary adjustments	\$31,026
Professional Development increase	\$15,750
Total	\$73,776

New Consideration Expenditure Changes	Cost
Remove recommendation for additional Psychologist	-\$106,776
Update HVAC controls (CMS/MS)	\$33,000
Total	-\$73,776



Budgetary Summary

2024-25 Budget	\$76,088,100
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Push Ahead Increase*	\$3,050,646
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Amount for New Considerations	<u>\$437,654</u>
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2025-26 Proposed Budget	\$79,576,400
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	4.58% increase
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* 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.



Tax Levy Cap

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



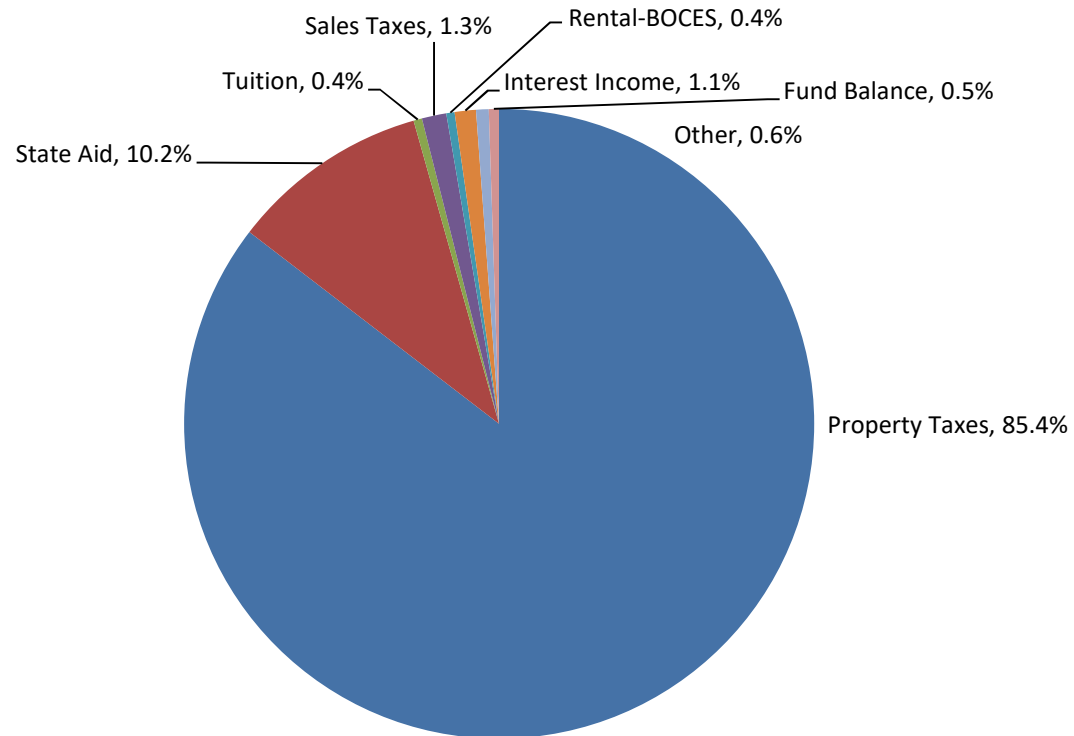
Proposed Revenue Budget

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	3,962,122	139,953	3.7%	0	3,962,122	139,953	3.7%
Operations & Maint	5,827,687	5,693,530	(134,157)	-2.3%	33,000	5,726,530	(101,157)	-1.7%
Instruction	21,005,208	21,399,783	394,575	1.9%	21,730	21,421,513	416,305	2.0%
Special Education	10,474,863	11,039,838	564,975	5.4%	5,217	11,045,055	570,192	5.4%
Instructional Support	9,770,909	9,905,428	134,519	1.4%	265,146	10,170,574	399,665	4.1%
Transportation	3,526,261	3,999,225	472,964	13.4%	0	3,999,225	472,964	13.4%
Employee Benefits	18,114,397	19,599,864	1,485,467	8.2%	112,561	19,712,425	1,598,028	8.8%
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	\$79,138,746	\$3,050,646	4.0%	\$437,654	\$79,576,400	3,488,300	4.58%
Proposed Budget Revenue						\$79,576,400		
Amount Over						\$0		



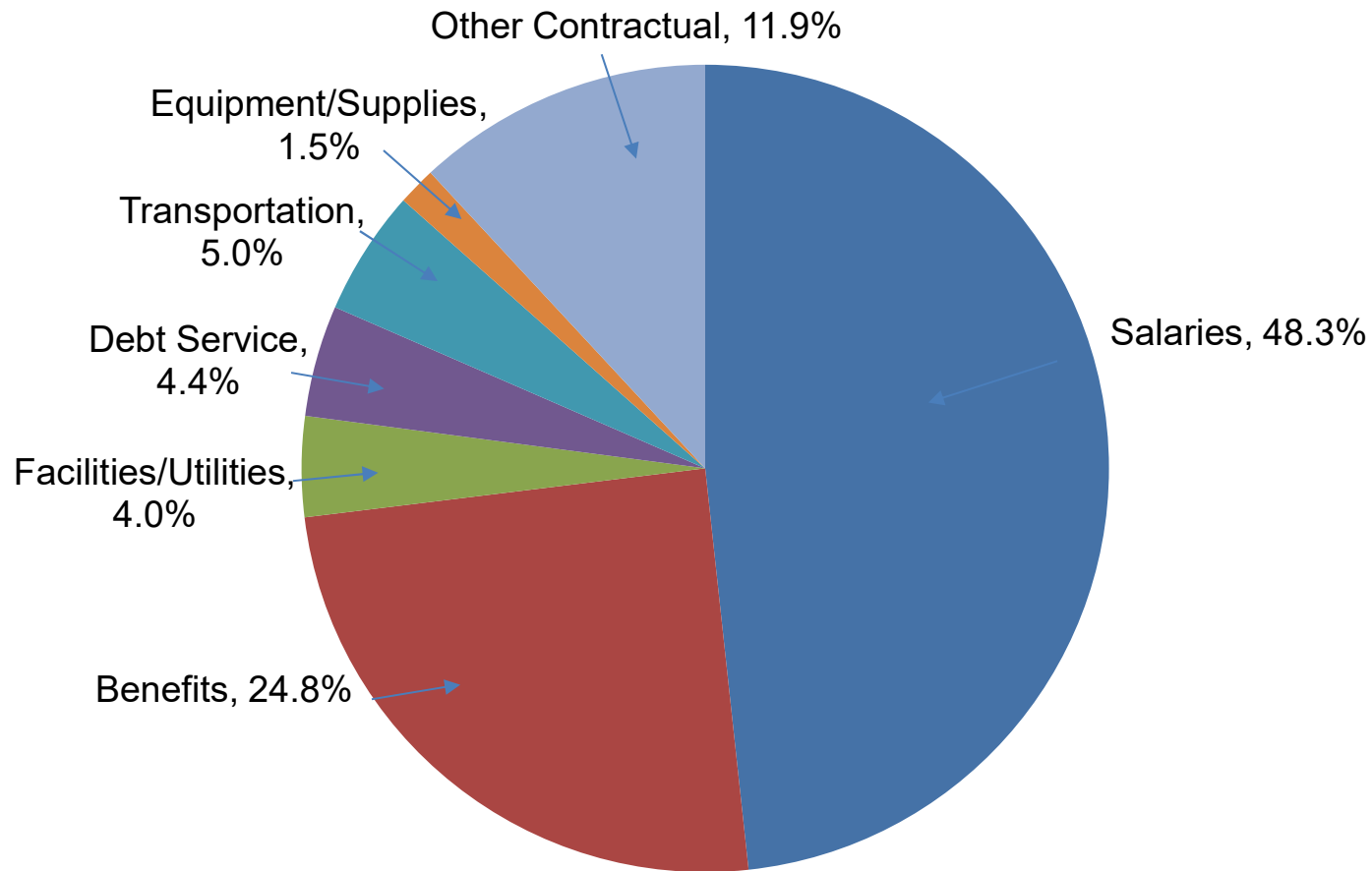
Proposed Budget Expenditure by Category

CATEGORY	2024-25 APPROVED BUDGET	2025-26 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE	% of BUDGET
Salaries	\$37,051,541	\$38,426,912	\$1,375,371	3.7%	48.3%
Benefits	\$18,114,397	\$19,712,425	\$1,598,028	8.8%	24.8%
Facilities <small>excluding salaries</small>	\$3,329,618	\$3,202,570	(\$127,048)	-3.8%	4.0%
Debt Service	\$3,546,606	\$3,538,956	(\$7,650)	-0.2%	4.4%
Transportation	\$3,526,261	\$3,999,225	\$472,964	13.4%	5.0%
Equipment/Supplies	\$1,112,199	\$1,216,360	\$104,161	9.4%	1.5%
Other Contractual	\$9,407,478	\$9,479,952	\$72,474	0.8%	11.9%
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
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
Update HVAC controls (CMS/MS)	\$33,000
* Cost includes a push ahead offset. Total offsets to push ahead budget equals \$205,000.	
Total	\$437,653



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 undesignated 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



Separate Proposition for Capital Reserve

Proposition: To spend \$3,950,000 from Capital Reserve for the following purposes:

- Replacement of the Meszaros Turf Field *
- Resurfacing the Peter Oley Track
- Addition of Field Lights for the Track and Field
- Paving and refurbishment of the Dows Lane Basketball Court and Peaceful Play area
- Paving the Middle School Basketball Court
- Removal of outdated casework (cabinetry) in many High School classrooms
- Renovation of a student bathroom at the High School
- Concrete repairs District-wide
- Window replacements at the Middle School

[The presentation](#) given at the March 25th Board of Education Meeting outlines the above listed improvements, and for additional information, please view the [Capital Reserve FAQ](#).



Future Budget Discussions

Date	Meeting Topic
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.irvingtonschoools.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 pm	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