



IRVINGTON
UNION FREE SCHOOL DISTRICT

2021-22 Budget Development

Superintendent's Proposed Budget

March 23, 2021



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 the District's 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



Aligning Our Vision and the Budget

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 9, 2021	Operations and Finance
March 9, 2021	Curriculum and Instruction
March 23, 2021	Proposed Budget
April 13, 2021	Budget Discussion/Adjustments
April 20, 2021	Budget Adoption
May 11, 2021	Official Budget Hearing
May 18, 2021	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
- **Critical discussions:**
 - Each of the upcoming meetings are important
 - Board to provide Administration with budget direction



Business & 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, library resources and 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, instructional resources, supplies
- Pupil Personnel Services
 - Health Services (Nurses), Psychologists, Social Worker



Year-to-Year Budget Variances

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

- Salaries
- Costs for Related Services for students with disabilities and support for JCOS
- Costs for current priorities for Diversity, Equity, Inclusion with NYU and Social Emotional Learning with CASEL
- Changes in out-of-district placements/tuitions
- Equipment needs: technology/devices and software to support learning
- BOCES increases in cost of services
- Benefits
 - Increase in TRS rate from 9.53% to 9.8%, a 2.8% increase
 - Health Insurance increases – 4.85% active plus more retirees
 - Other Contractual Benefits per negotiated contracts



Budget Development Process

- February 9 – Anticipated Operations and Finance Budget and Considerations
- March 9 – Anticipated Curriculum and Instruction Budget and Considerations; Revenue Budget
- After both presentations and proposals, a deficit of expenditures to anticipated revenue resulted in the amount of \$407,204, including new considerations and push ahead variances
- After considering the District's needs and new considerations, reviewing Board feedback and incorporating new information, changes are made to the previously proposed budget recommendations
- To balance the budget, the administration makes these adjustments to develop a proposal that meets the tax cap limitations and aligns with the Strategic Objectives
- State aid revenue is still uncertain as the Governor and legislative bodies negotiate. Additionally, more details are needed on how/when Federal Aid will be provided. We anticipate modest revenue increases, which will further change our budget proposal



Budgetary Adjustments

- Review Revenue Assumptions
 - State Aid not finalized until early April
- Review of New Considerations
 - Changes resulting from recent events/info
- Review Push Ahead Needs – what can we cut back on, potentially fund this year and look to restore if state/federal aid increases?



Budgetary Adjustments - Revenue

Revenue Changes	Amount	Notes
Sales Tax	\$15,000 increase for a total of \$780,000	Based on recent quarter of sales tax received, revised estimate for next year.
Charges for Services	\$6,654 increase for a total of \$11,654	Expect some rental opportunities to return – not yet at previous year levels though
Total Revenue Change	\$21,654	



Budgetary Adjustments: New Consideration Revisions

Expenditure Changes	Amount	Notes
COVID-19 Surveillance Testing	-\$52,000 for a total of \$26,000	Earlier estimate included cost of test kits. Revised estimate includes only the expense of administering tests.
Desk Dividers	-\$46,350	Purchased these in 2020-21 for the return to full in person learning
Facilities Truck	-\$54,025	Look to purchase in 2020-21 with surplus from lower than budgeted transportation costs
Total New Consideration Changes	-\$152,375	



Budgetary Adjustments: Push Ahead Budget Revisions

Expenditure Changes	Amount	Notes
Curriculum Professional Development	-\$50,000	Restore if state aid increases
Workers Comp	-\$70,000	Continue to rely on reserves for tail claims
Technology – Replacement of SmartBoards with Newline boards	-\$40,000	Restore if state aid increases
Technology – delay purchase of PLTW laptops (not iPads)	-\$25,000	Use for one final year and restore purchase in 2021-22 if state aid increases
Facilities summer projects	-\$48,175	Keep levels flat to 2020-21 budget or restore some/all of increase if state aid increases
Total Push Ahead Changes	-\$233,175	



Proposed Instructional Technology Budget

Push Ahead Budget includes:

Classroom Technology Equipment including: printers, projector, monitor replacements; document cameras, speakers, misc.	\$66,200
Additional classroom displays;	\$80,000
Less Half of SmartBoard replacements	<u>(\$40,000)</u>
Total Remaining for Displays	\$40,000
Science Department laptops	\$15,000
Photo Lab iMacs	\$23,520
PLTW Device replacements	\$51,520
Less MS PLTW Laptops	<u>(\$25,000)</u>
Elementary iPads	\$26,520
PLTW fees & supplies	\$17,900
General computer supplies	\$3,500
Instructional software	\$71,620
Other Contractual (IT support, Printer Management, Technology integration, Data services)	\$267,615

*Revised from previously presented information



Summary of All New Considerations

Additional Special Ed Teacher	\$110,699
Two (2) additional Special Ed Teaching Assistants	\$130,243
Additional monitor for PE	\$21,537
Data analysis software	\$10,000
COVID Testing	<u>\$26,000</u>
Total of New Considerations	\$298,479



Budgetary Adjustments

Revenue Budget Before Adjustments	\$65,972,775
Revenue Changes	<u>\$21,654</u>
Revised Revenue Budget	\$65,994,429
Original Push Ahead Expense Budget	\$65,929,125
Reduction in Push Ahead Expenses	(\$233,175)
Sum of New Considerations	<u>\$298,479</u>
Revised Expense Budget	\$65,994,429
Revised Deficit	\$0



Budgetary Summary

2020-21 Budget	\$64,556,500
Push Ahead Increase*	\$1,139,450
Amount for New Considerations	<u>\$298,479</u>
2021-22 Proposed Budget	\$65,994,429

* Push Ahead calculations includes increases and decreases in our various budget lines. Please see the budget detail sheets that accompany all our presentations for this detail.



Recap of Proposals

The proposals discussed tonight:

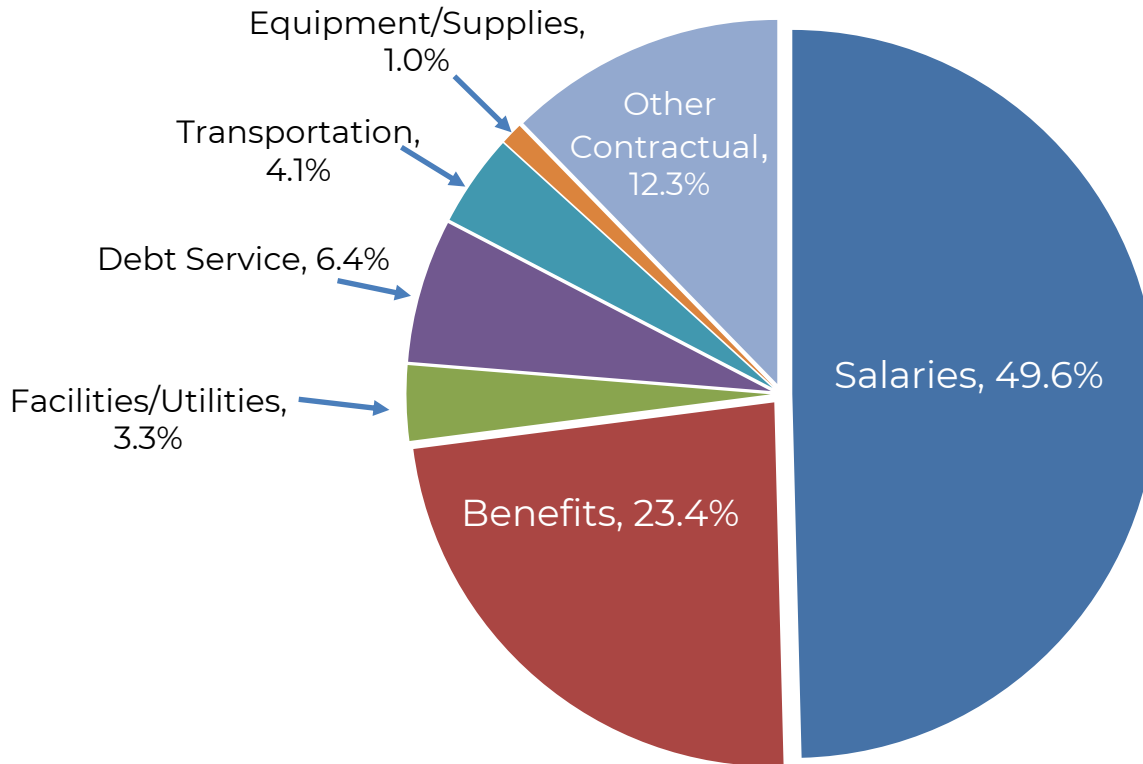
- Align with the District's Strategic Objectives
- Represent our commitment to maintaining and continually enhancing student learning experiences
- Expand continuum of Special Education-related programs and services
- Support all students' developmental and educational needs
- Provide on-going professional development and expand data analysis capabilities
- Offer continued social and emotional support for students and the continued development of a well-aligned K-12 SEL curriculum
- Continue focus on diversity, equity and inclusion
- Provide for healthy school environment in the era of COVID-19

Will be under consideration and will be modified throughout the budget process as the balance of the budget remains in development



Budget Expenditure by Category

Expense Category as a percent of Total Proposed Budget





Budget Expenditure by Category

CATEGORY	2020-21 APPROVED BUDGET	2021-22 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE	% of BUDGET
Salaries	\$32,218,265	\$32,728,376	\$510,111	1.6%	49.6%
Benefits	\$14,568,011	\$15,416,387	\$848,376	5.8%	23.4%
Facilities(excl salaries)	\$2,171,076	\$2,197,496	\$26,420	1.2%	3.3%
Debt Service	\$4,318,732	\$4,193,957	(\$124,775)	-2.9%	6.4%
Transportation	\$2,692,102	\$2,704,485	\$12,383	0.5%	4.1%
Equipment/Supplies	\$773,423	\$640,922	(\$132,501)	-17.1%	1.0%
Other Contractual	\$7,814,891	\$8,112,806	\$297,915	3.8%	12.3%
TOTAL BUDGET	\$64,556,500	\$65,994,429	\$1,437,929	2.2%	



Projected Tax Levy Cap

Tax Cap Formula		2021-22
Prior Year Tax Levy		\$ 58,528,791
Assessment Growth Factor		1.0118
Adjusted Prior Year Tax Levy		\$ 59,219,431
+ PILOTS (Base year)		\$ -
- Exemptions (Base year)		\$ 2,855,149
Subtotal		\$ 56,364,281
x CPI or 2%		1.0123
- PILOTS (Ensuing year)		\$ -
+ Carryover		\$ -
+ Exemptions (Ensuing year)		\$ 2,892,408
= Allowable Tax Levy for Next Year		\$ 59,949,970
Allowable Tax Levy Increase Within Tax Cap		2.43%
Net Increase		\$ 1,421,179



Projected Revenue

REVENUE SOURCE	2020-21 BUDGET	2021-22 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
Property Taxes & PILOT	\$58,528,791	\$59,949,970	\$1,421,179	2.4%
State Aid	\$3,487,456	\$3,578,382	\$90,926	2.6%
Federal Aid	\$68,630	\$205,901	\$137,271	200.0%
Tuition	\$424,612	\$236,000	(\$188,612)	-44.4%
Sales Taxes	\$633,069	\$780,000	\$146,931	23.2%
Rental-BOCES	\$302,249	\$305,967	\$3,717	1.2%
Other	\$689,193	\$515,709	(\$173,484)	-25.2%
Sub Total	\$64,134,000	\$65,571,929	\$1,437,928	2.2%
Approp. Fund Balance	\$422,500	\$422,500	\$0	0.0%
TOTAL BUDGET	\$64,556,500	\$65,994,429	\$1,437,928	2.2%



Budget Revenue & Expenditure

DESCRIPTION	2020-21 APPROVED BUDGET	2021-22 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2021-22 NEW BUDGET CONSIDERATIONS	2021-22 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
General Support	2,880,430	3,059,660	179,230	6.2%	0	3,059,660	179,230	6.2%
Operation & Maint	4,392,567	4,452,039	59,472	1.4%	0	4,452,039	59,472	1.4%
Instruction	18,682,277	18,948,607	266,330	1.4%	18,000	18,966,607	284,330	1.5%
Special Education	9,727,143	9,235,557	(491,586)	-5.1%	133,615	9,369,172	(357,971)	-3.7%
Instructional Support	7,295,238	7,796,122	500,884	6.9%	36,000	7,832,122	536,884	7.4%
Transportation	2,692,102	2,704,485	12,383	0.5%	0	2,704,485	12,383	0.5%
Employee Benefits	14,568,011	15,305,523	737,512	5.1%	110,864	15,416,387	848,376	5.8%
Debt Service	4,318,732	4,193,957	(124,775)	-2.9%	-	4,193,957	(124,775)	-2.9%
TOTAL BUDGET	\$64,556,500	\$65,695,950	\$1,139,450	1.8%	\$298,479	\$65,994,429	1,437,929	2.23%
Estimated Budget Revenue		\$65,994,429				\$65,994,429		
Amount Over		(\$298,479)				\$0		



Irvington School Budget Trends

		% BUDGET	TAX RATE	
YEAR	BUDGET	INCREASE	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*	\$65,994,429	2.23%	\$20.81	3.53%
Due to change to full valuation				

* Based on most current Assessed Valuation



Tax Rates & Your Taxes

Formula to calculate your estimated taxes

$$\begin{array}{r} \text{Assessed value of your property} \\ \times \\ .02081 \\ = \\ \text{Taxes} \end{array}$$

Please keep in mind that the \$20.81 tax rate per thousand is estimated based on the current assessment roll as of March 2021 and expected changes from additional exemptions and SCARS granted until the roll is finalized in August 2021.

* Based on most current Assessed Valuation



Future Board of Education Budget Discussions

Date	Board Meeting Topic
Tuesday, Apr 13, 2021	BOE meeting – Budget Discussion & Revision
Tuesday, Apr 20, 2021	BOE meeting - Budget Adoption
Tuesday, May 11, 2021	BOE Budget Hearing followed by regular meeting
Tuesday, May 18, 2021	Annual Meeting - BUDGET VOTE



Community Budget Discussions

2021-22 Budget Discussions



IRVINGTON
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Please join the Board of Education and Superintendent to learn more about the 2021-22 budget. We look forward to your participation! **All** meetings listed below will be facilitated virtually. Board of Education meetings begin at 7:30 pm and are video-taped and can be viewed by going to www.irvingtonschools.org and selecting the BoardDocs link.

Budget Meeting/Topic	Date	Time	Virtual Meeting Information
Board of Education Meeting: Operations & Finance Budget	Tuesday, February 9th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Curriculum Budget	Tuesday, February 23rd	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Superintendent's Proposed Budget	Tuesday, March 9th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Budget Discussion & Revisions	Tuesday, March 23rd	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Budget Discussion	Tuesday, April 13th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Board of Education Meeting: Budget Adoption	Tuesday, April 20th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
Pre-School Parents Budget Discussion	Tuesday, April 27th	9:30 am - 10:30 am	Zoom meeting to be held
PTSA General Membership Meeting Budget Discussion	Thursday, April 29th	7:30 pm - 8:30 pm	Zoom meeting link can be on the District calendar at www.irvingtonschools.org
Superintendent to Present Budget to Village Trustees	Monday, May 3rd	7:00 pm	Meetings are Live Streamed on Cablevision Channel 75 and Verizon Fios Channel 40
Board of Education Meeting: Budget Hearing	Tuesday, May 11th	7:30 pm	Zoom meeting instructions can be found at www.irvingtonschools.org
2020-21 Budget Vote & Member Election	Tuesday, May 18th	7:00 am - 9:00 pm	Main Street School Auditorium 101 Main Street, Irvington - Procedure Unknown at this point



IRVINGTON
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Every Student, Every Day!

Budget@IrvingtonSchools.org