



**IRVINGTON**  
UNION FREE SCHOOL DISTRICT

# 2019-20 Budget Development

Superintendent's Proposed Budget  
March 19, 2019



# 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 22, 2019	BOE-Administrative Roundtable
February 12, 2019	Operations and Finance
March 5, 2019	Curriculum and Instruction
<b>March 19, 2019</b>	<b>Proposed Budget</b>
April 2, 2019	Budget Discussion/Adjustments
April 23, 2019	Budget Adoption
May 21, 2019	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 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



# Year-to-Year Budget Variances

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

- Salaries
- Increase/Decrease 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: technology/devices, AED, furniture replacements
- BOCES increases in cost of services
- Benefits
  - Decrease in TRS rate to 8.86%; a 16.3% decrease
  - Health Insurance increases
  - Other Contractual Benefits

**Total “Push Ahead” Variance = \$1,079,781**



# Budget Development Process

- February 12–Anticipated Operations and Finance Budget and Considerations
- March 5 – 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 meets the tax cap limitations and aligns with the Strategic Objectives





# Budgetary Adjustments

Revenue Budget Before Adjustments	\$62,757,100
Additional Revenue	<u>\$115,441</u>
Revised Revenue Budget	\$62,872,541
Expense Budget Before Adjustments	\$62,435,413
Net Reduction in Push Ahead Expenses	(\$7,457)
Sum of New Considerations	<u>\$845,570</u>
Revised Expense Budget	\$63,273,526
Revised Deficit	(\$400,985)
<b>Amount for New Considerations</b>	<b>\$444,485</b>



# Budgetary Adjustments – Push Ahead Budget Changes

<b>Increased Revenue</b>	<b>Amount</b>	<b>Notes</b>
BOCES Aid	\$50,400	Review of current BOCES spending will result in an increase in aid
Transportation Aid	\$3,481	Increase based on increased expenditures for 18-19
Tuition	<u>\$61,560</u>	Out of district special education students to attend District special classes
<b>Total Revenue Increase</b>	<b>\$115,441</b>	



# Budgetary Adjustments – Push Ahead Budget Changes

<b>Push Ahead Changes</b>	<b>Amount</b>	<b>Notes</b>
Transportation	\$76,942	Increase in monitor cost; current usage review
Elimination of Late Bus	(\$10,484)	Low ridership does not support expenditure
Security Services	(\$9,584)	Recent bid results in lower cost for same existing hours of security
Reduction in Chaperones	(\$10,000)	Fewer needed with additional trained security
Reduction to Summer Curriculum work	(\$10,000)	Possible with significant investment in Professional Development & PLRDs
Tuitions	(\$54,331)	Based on CSE reviews
Increase in vehicle repairs	<u>\$10,000</u>	In lieu of purchasing new vehicle
<b>Total Expenditure Change</b>	<b>(\$7,457)</b>	



# Summary of Previously Presented Considerations

Afternoon/Event Security*	\$73,560
Shared Services Security Consultant	\$69,000
New Phone System (Year 1 of 5 year lease or installment purchase)	\$60,000
Floating Custodian (net of reduced overtime)	\$35,565
Facilities Vehicles	\$70,000
Additional Social Worker	\$75,000
Amplify Science Materials	\$46,100
Technology Devices	\$87,695
Additional Club Stipends/Science Research	\$12,650
Music Teacher .6 FTE	\$45,000
Elementary World Language 2.0 FTE	\$150,000
Benefits – Proposed Positions	<u>\$120,000</u>
Total of New Considerations	\$845,570

NOTE:

Reduced by \$3,090 from original estimate based on new bid.



# Prioritizing Budget Adjustments

## **To balance the budget, the administration:**

- Maintained commitment to the strategic objectives and current initiatives
- Committed to students' learning and social and emotional needs
- Focused on fiscal sustainability
- Considered efficiencies
  - Personnel
  - Supplies
- Postponed considerations
  - Future budgets
  - Capital bond



# Social Worker Consideration

## Social Worker historical data:

Building	Student Support Needs			Family Support/Outreach			Collaboration			Crisis		
	15-16	17-18	YTD	15-16	17-18	YTD	15-16	17-18	YTD	15-16	17-18	YTD
<b>DL</b>	22	81	25	10	16	25	10	87	30	14	16	14
<b>MSS</b>	19	35	23	19	21	27	10	40	33	7	8	10
<b>IMS</b>	5	10	7	5	14	23	5	10	21	7	9	8
<b>IHS</b>	14	20	18	7	33	29	10	37	39	15	26	15
<b>Total</b>	<b>60</b>	<b>146</b>	<b>73</b>	<b>41</b>	<b>84</b>	<b>104</b>	<b>35</b>	<b>174</b>	<b>123</b>	<b>43</b>	<b>59</b>	<b>47</b>

## Social Workers in Neighboring Districts

- Hastings: 2
- Dobbs Ferry: 3
- Ardsley: 1



# Social Worker Consideration: Four Key Areas

## **Student Support Needs:**

*Direct interaction with students, this includes:*

- Consultation, counseling, etc.
- Behavioral support and intervention
- Elimination of barriers to attendance
- Support, design and implementation of Tier 2 and Tier 3 interventions

## **Family Support/Outreach:**

*Outreach to families includes:*

- Referrals to outside agencies and services
- Coordination of services (independent of the IUFSD) for family needs
- Parental support and home visits
- Identification of needs and securing necessary supports, items
- Crisis intervention, de-escalation and support

## **Collaboration:**

*Collaboration includes:*

- Meet with staff to support student and family needs
- Partner with the PTSA & Bulldog Family Fund
- Partner with the Irvington Village Department of Recreation programs and services
- Attend meetings with families in and out of District

## **Crisis:**

*Crisis includes:*

- Crisis team coordination and visit homes, hospitals, etc.
- Provide assistance in NYS agency matters such as CPS
- Support in identifying services and hospitalizations (both inpatient and outpatient)
  - Visit families and students in such settings
  - Communicate with health providers
  - Coordinate post-hospitalization services



# Proposed Music

## Main Street 2.0

.9	Band Ensemble & Lessons
.1	Chorus
.55	Orchestra Ensemble & Lessons
.45	General Music



2.0

## Current IMS - 1.9

1.0	Band Ensemble & Lessons
.3	Chorus
.3	Orchestra Ensemble & Lessons
.3	General Music



2.1

## Current IHS 1.9

.8	Band Ensemble & Lessons
.55	Chorus
.3	Orchestra Ensemble & Lessons
.2	Music Theory



2.2





# Proposed Music

- Currently one staff member is shared across three buildings
- Currently MSS has two music teachers that total a 1.0 FTE position, with strong secondary background and experience. The recommendation supports the hiring of a 1.0 FTE elementary music teacher
- The program would remain the same at MSS. We would seek an elementary music educator with a strings background who would also teach general music. The goal is to have a music educator who understands and has experience with elementary students. Staff would be reassigned at the Campus and a .6 FTE strings teacher would be hired to meet the .6 FTE need 6-12.



# Budgetary Adjustments

<b>Reductions of Considerations</b>	<b>Amount</b>
Floating Custodian	(\$36,565)
Facilities Vehicles	(\$70,000)
Shared Services Security Consultant	(\$69,000)
Elementary World Language 2.0 FTE	(\$150,000)
New Club Stipends	(\$6,420)
Benefits	<u>(\$69,000)</u>
Total Reduction	(\$400,985)



# Elementary World Language

## **Why not advancing proposal:**

- Budgetary constraints limiting a full adoption
- Concerns of the ability to expand to include all grades resulting in a limited offering that does not reflect a K-5 learning experience



# Final Proposed Considerations

## Operations & Finance

New phone system	\$60,000
Afternoon/Event Security	\$73,560

## Curriculum & Instruction

Social Worker 1.0 FTE	\$75,000
Amplify Science Materials	\$46,100
Technology Devices	\$87,695
Science Research Stipend/Supplies	\$6,230
Music teacher 0.6 FTE	\$45,000
Benefits – new positions	\$51,000

**Total of New Considerations                      \$444,585**



# 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**



# Proposed Budget

- Aligns with our Strategic Goals & applies sustainable financing
- Provides for increased security measures
- Invests in District facilities
- Increases technology access and integration for all students
- Represents our commitment to maintaining our continually enhancing student learning experiences
- Supports all students' developmental and educational needs
- Provides on-going professional development
- Offers increased social and emotional support for students
- Complies with the NYS tax levy cap



# Projected Revenue

Revenue Source	2018-19 Budget	2019-20 Proposed Budget	\$ Variance	% Variance
Property Taxes	\$54,645,877	\$56,401,682	\$1,755,805	3.2%
State Aid	\$4,119,519	\$3,876,734	(\$242,785)	-5.9%
Tuition	\$720,684	\$582,500	(\$138,184)	-19.2%
Sales Taxes	\$503,000	\$555,000	\$52,000	10.3%
Rental-BOCES	\$298,525	\$298,525	\$0	0.0%
Other	<u>\$638,070</u>	<u>\$735,600</u>	<u>\$97,530</u>	<u>15.3%</u>
Sub Total	\$60,925,675	\$62,450,041	\$1,524,366	2.5%
Approp. Fund Balance	<u>\$422,500</u>	<u>\$422,500</u>	<u>\$0</u>	<u>0.0%</u>
Total Revenue Budget	\$61,348,175	\$62,872,541	\$1,524,366	2.5%



# Projected Tax Levy Cap

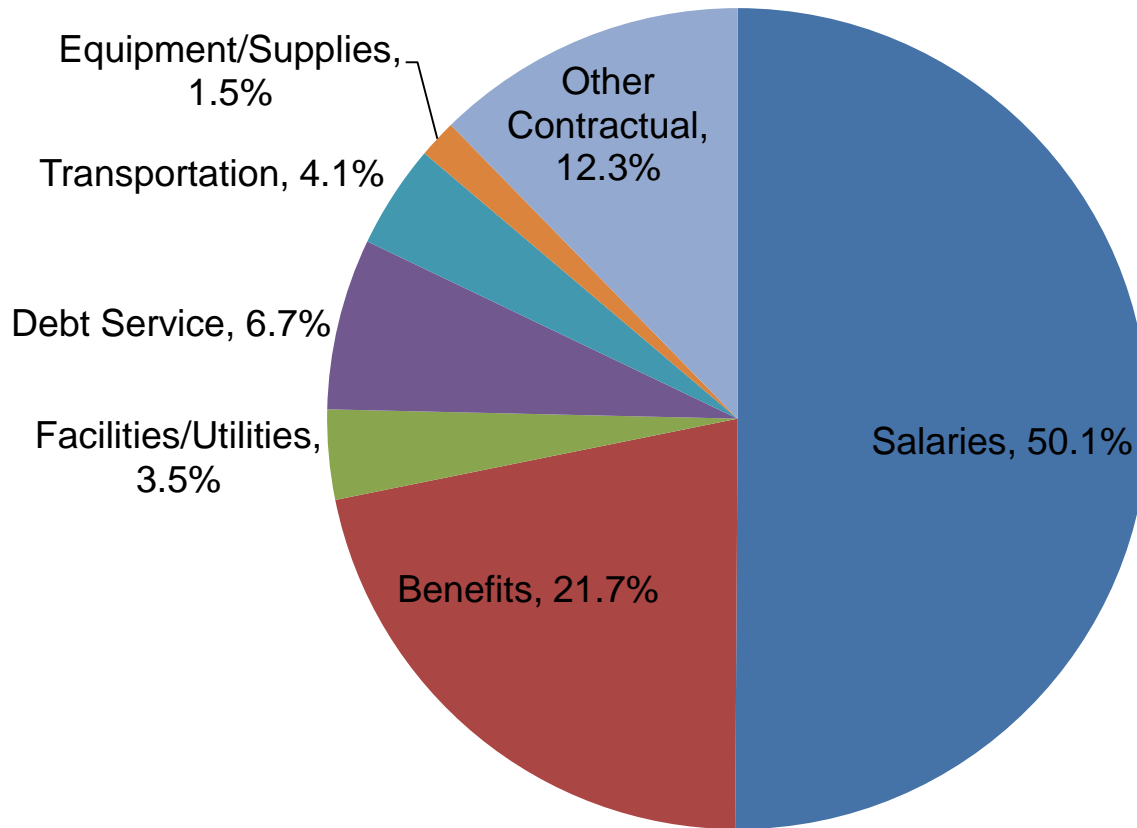
Prior Year Tax Levy	\$54,645,877
x Assessment Growth Factor	1.0116
Adjusted Prior Year Tax Levy	\$55,279,769
+ PILOTS (Base year)	\$0
- Exemptions (Base year)	<u>\$2,669,627</u>
Subtotal	\$52,610,142
x CPI or 2%	1.02
- PILOTS (Ensuing year)	\$0
+ Carryover	\$0
+ Exemptions (Ensuing year)	<u>\$2,739,337</u>
= Allowable Tax Levy for Next Year	\$56,401,682
(may or may not = 2%)	
Allowable Tax Levy Increase Within the Tax Cap	3.21%
Net Increase	\$1,755,805





# Proposed Budget

**Expense Category as a percent of Total Proposed Budget**





# Budget Expenditure by Category

Category	2018-19 Budget	2019-20 Proposed Budget	\$ Variance	% Variance	% of Budget
Salaries	\$31,114,907	\$31,495,856	\$380,949	1.2%	50.1%
Benefits	\$13,624,069	\$13,663,310	\$39,241	0.3%	21.7%
Facilities/Utilities	\$2,157,949	\$2,222,601	\$64,652	3.0%	3.5%
Debt Service	\$4,218,138	\$4,238,595	\$20,457	0.5%	6.7%
Transportation	\$2,419,477	\$2,567,928	\$148,451	6.1%	4.1%
Equipment/Supplies	\$805,086	\$943,376	\$138,290	17.2%	1.5%
Other Contractual	\$7,008,549	\$7,740,875	\$732,326	10.4%	12.3%
<b>Total Budget</b>	<b>\$61,348,175</b>	<b>\$62,872,541</b>	<b>\$1,524,366</b>	<b>2.5%</b>	



# Budget Revenue & Expenditure

Description	2018-19 Approved Budget	2019-20 Push Ahead Budget	Change	% Variance	2019-20 New Budget Considera- tions	2019-20 Proposed Budget	Total Change	% Variance
General Support	2,846,202	2,940,352	94,150	3.3%	0	2,940,352	94,150	3.3%
Operation & Maint.	4,300,145	4,329,908	29,763	0.7%	73,560	4,403,468	103,323	2.4%
Instruction	18,310,717	18,394,448	83,731	0.5%	86,420	18,480,868	170,151	0.9%
Special Education	8,805,699	9,347,997	542,298	6.2%	-	9,347,997	542,298	6.2%
Instructional Support	6,823,728	7,056,418	232,690	3.4%	173,605	7,230,023	406,295	6.0%
Transportation	2,419,477	2,567,928	148,451	6.1%	0	2,567,928	148,451	6.1%
Employee Benefits	13,624,069	13,612,310	(11,759)	-0.1%	51,000	13,663,310	39,241	0.3%
Debt Service	4,218,138	4,178,595	(39,543)	-0.9%	60,000	4,238,595	20,457	0.5%
<b>Total Budget</b>	<b>\$61,348,175</b>	<b>\$62,427,956</b>	<b>\$1,079,781</b>	<b>1.8%</b>	<b>\$444,585</b>	<b>\$62,872,541</b>	<b>1,524,366</b>	<b>2.5%</b>



# Irvington School Budget Trends

Year	Budget	% Budget Increase	Tax Rate Per M	Increase
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%	\$19.41	1.46%
Proposed 2019-20	\$62,872,541	2.48%	\$19.43	.07%

\* Based on Assessed Valuation as of March 2019 and expected changes to assessments from SCARS and exemptions may occur until tax roll is finalized in August 2019



# Tax Rate & Your Taxes

## Formula to calculate your estimated taxes

$$\begin{array}{r} \text{Assessed value of your property} \\ \times \\ .019433 \\ = \\ \text{Taxes} \end{array}$$

Please keep in mind that the \$19.43 tax rate per thousand is estimated based on the current assessment roll as of March 2019 and expected changes from additional exemptions and SCARS granted until the roll is finalized in August 2019.



# Next Steps

- Discussion, question & answer tonight
- Direction to administration on budgetary considerations & tax rate
- April 2<sup>nd</sup> final guidance to administration
- April 23<sup>rd</sup> budget adoption



# Future Budget Discussions

<b>Date</b>	<b>Meeting Topic</b>
Tuesday, Apr 2, 2019	BOE meeting – Budget Discussion & Revision
Tuesday, Apr 23, 2019	BOE meeting - Budget adoption -- Additional Meeting
Tuesday, May 7, 2019	BOE Budget Hearing followed by regular meeting
Tuesday, May 21, 2019	<b>BUDGET VOTE!</b>



# Additional Community Forums

## 2019-20 Budget/Capital Project Discussions

Please join the Board of Education and Superintendent to learn more about the 2019-20 budget and Capital Project. We look forward to your participation! Board of Education meetings begin at 7:30 pm. Meetings are video-taped and can be accessed by going to [www.irvingtonschools.org](http://www.irvingtonschools.org) and clicking on the BoardDocs link.



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Budget Meeting/Topic	Date	Time	Location
Board of Education Meeting: Operations & Finance Budget	Tuesday, February 12th	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 & Revisions	Tuesday, April 2nd	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Budget Adoption	Tuesday, April 23rd	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
PTSA General Meeting Budget & Capital Project Discussion	Tuesday, April 23rd	9:15 am - 10:45 am	Dows Lane Elementary School Multi-purpose Room
Irvington Senior Center	Tuesday, April 30th	1:00 pm - 2:00 pm	Irvington Senior Center 29 Bridge Street, Irvington
Community Budget & Capital Project Discussion	Wednesday, May 1st	9:30 am - 10:30 am	Irvington Public Library 12 South Astor Street, Irvington
Pre-School Parents/General Public Budget & Capital Project Discussion	Monday, May 6th	10:00 am - 11:00 am	Good Shepherd Nursery North Broadway, Irvington
Superintendent to Present Budget & Capital Project 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
Community Budget & Capital Project Discussion	Wednesday, May 8th	7:00 pm - 8:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
2019-20 Budget Vote & Member Election	Tuesday, May 21st	7:00 pm - 9:00 pm	Main Street School Auditorium 101 Main Street, Irvington

### Capital Project Meetings

Community Capital Project Meeting	Monday, March 18th	7:00 pm	Village Hall, 85 Main Street
Community Capital Project Meeting	Tuesday, April 2nd	9:30 am - 10:30 am	Irvington Public Library, 12 South Astor Street
Community Capital Project Meeting	Wednesday, April 10th	7:00 pm - 8:00 pm	Irvington Public Library, 12 South Astor Street





# Discussion

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