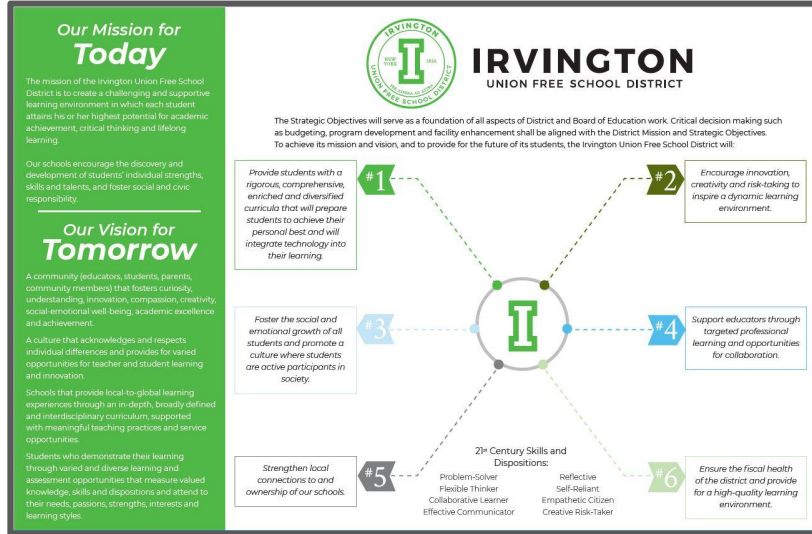


Planning for the Future

An overview of long-range needs
December 18, 2018



Each year, the District has taken responsible steps
to enhance our planning.

Using the District's Strategic Plan,

Our Vision for Tomorrow,

our efforts are always grounded in our six
Strategic Objectives

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.

2018-19 District Goal Overview

Focus #1: Strategic Leadership: Implementing *Our Vision for Tomorrow*

- Objective A: Advancing the Strategic Plan
- Objective B: Identify opportunities to increase stakeholder engagement
- Objective C: Enhance communication to engage, inform, and educate District stakeholders while enhancing the District brand.

Focus #2: Instructional Leadership: Curriculum and Instruction

- Objective A: Implement instructional practices that elevate student thinking and understanding
- Objective B: Develop a balanced assessment system that measures students' content knowledge, skills, and dispositional thinking
- Objective C: Increase the use of data to inform instruction and planning

Focus #3: Financial and Operational Leadership

- Objective A: The Business and Operations initiatives shall support the Strategic Plan and the District's finances and operations

Board of Education Question

In recent years the following question has been posed:

What else might we need to be fully staffed to support the delivery of the strategic plan?

Tonight, we will take an important step in developing a framework to answer this question by developing an understanding of the District's potential fiscal outlook and program & staffing needs. Each year, the financial projections will be updated as fiscal conditions shift, priorities shift, mandates are implemented, and needs presented.

Presentation Goal

In an effort to attain the Irvington UFSD Strategic Objectives, we will develop an understanding of the District's fiscal future, through the lens of budgetary projections, and to begin to consider future staffing needs.

In doing so, the Board of Education should contemplate:

- Where to focus budgetary allocations
- Articulate goal priority and focus
- Alignment of fiscal investments and student needs



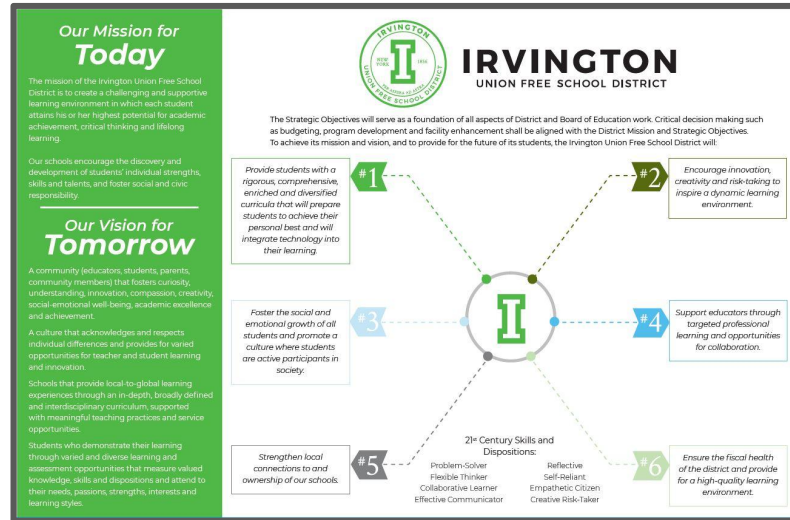
Relationship Between Long-Range Planning & Budget

The objective of this presentation is to project potential long-range staffing needs. They are not budgetary recommendations at this time.

These needs and priorities outlined in the following slides will:

- Be reviewed on an annual basis, as some needs are dynamic in nature and can shift from year to year
- Reflect continued evaluation of opportunities to deliver services in different structures to promote fiscal efficiencies
- Be integrated into budget proposals as appropriate
- Be supported by data and/or rationale

Anticipated Staffing Needs



Understanding Future Needs

To begin to anticipate future needs, the administration has begun to project future needs to support the achievement of our Strategic Objectives and to provide the very best learning experiences for *every student, every day*.

This initial step of the process involved meetings with all school and department leaders who defined their visions for the future from which a series of themes emerged.

Continuing Our Journey

To achieve our Strategic Objectives, the administrators anticipated needs that align with District Goals and student needs. These needs are identified in a series of areas of focus:

Focus Area	Strategic Objective Alignment
Instruction	1, 2, 4
Social emotional learning (SEL)	3
Pupil Personnel Services (PPS - Special Education)	1, 2, 3
Technology	1, 2, 4, 5
Athletics	2, 3
Safety and Security	3, 6
District	6

Focus: Instruction

The District is committed to providing the very best education possible to prepare our students to achieve their personal best. While instructional materials and resources can be budgeted annually, investments in personnel have significant, lasting impacts on District finances. To achieve this goal, the District could benefit from:

Need	Rationale
Evaluate the cost-benefit analysis of shared staffing.	Do shared positions restrict learning experiences? Shared music, speech and art staffing restrict program flexibility and result in lost instructional time due to itinerant staff.
Evaluate Part-Time Staff	Current part-time staff presents challenges in retaining talented faculty. Full time staff provide program stability and a deeper hiring pool.

Focus: Instruction (continued)

Elementary World Language (2)	To provide a learning environment that reflects cultural experiences to promote an appreciation and understanding of people, places and the world around us.
IMS Special Education Teachers (2)	Offer ICT in all core subjects; reduce the need for extra-period coverage; and expand services for students by providing a broader continuum of services.

Focus: Social and Emotional Learning

Across the District, we continue to observe the need to support our students social and emotional well-being. The District has a desire to take proactive measures to support students through increased programming that will support individual needs and promote the growth of a healthy learning environment. To achieve this goal, the District could benefit from:

Need	Rationale
2nd Social Worker	One social worker K-12 is insufficient for the needs of the district
Campus Dean/Advisor(s)	A proactive approach to partnering with students, staff, and parents to promote positive behaviors and to implement alternate approaches to traditional discipline.
Behaviorist	Develop a proactive approach to the significant needs of students K-12
2nd Elementary Counselor	The new regulations for counseling reflect the changing needs of children. The role of counselor serves students, classrooms and families to provide proactive supports and learning that prepare students for academic and social growth.

Focus: Pupil Personnel Services

The PPS Department has continuously been responsive to student needs and is striving to build a continuum of services that will broaden services available in District. Over recent years, numerous programs have been implemented to provide new services that enable students to remain in District while avoiding out-of-District expenses. To continue to advance this work, the District could benefit from:

Need	Rationale
K-5 Resource Room Teacher (1)	To provide targeted instruction for IEP goals to students who may or may not be in an ICT setting
Continue to evaluate opportunities to implement new programs that will reduce the need for out-of-District placements.	Fewer students would need to attend special programs out of the District.

Focus: Technology

The District is committed to equipping students with experiences and skills that will prepare them for all future endeavors. Technology-rich instruction is a necessary component of the student experience. While devices and infrastructure components can be purchased through annual budgets, personnel to support the instructional integration of technology and technical needs is critical. To achieve this goal, the District could benefit from:

Need	Rationale
Technology Integration Coaches (4)	The increased expectations through both the District Technology Plan and student interest requires more expertise of teachers; side-by-side coaching is proving to be an effective source of professional learning.
Technology Aides (2 additional)	Provide support for each building based on the increased access to hardware in all buildings

Focus: Safety and Security

The District is committed to providing the safest possible environments in which our students learn and our employees work. To achieve this goal, the District could benefit from:

Need	Rationale
Security Coverage While Buildings Are Active	Provide for the safety of staff and students after dismissal times and monitor for the proper use of school facilities.
MSS Physical Education Aide	The MSS gym is isolated from the main school and the addition of an aide would provide increased supervision - especially when an emergency or injury occurs.
District-wide Safety Coordinator	The management of school safety requirements and providing for safe school environments requires a significant amount of time and expertise. This is an opportunity for a shared-service and possible BOCES aid.

Focus: Athletics

The District is committed to providing the best possible student-athlete experiences while supporting their growth and safety. To achieve this goal, the District could benefit from:

Need	Rationale
Full-Time District Employed Athletic Trainer	Provide for stability in the position and care of our student athletes. By directly employing the athletic trainer, the District would also have more flexibility in the scheduling of his/her time and would be able to provide more educational programming.
Evaluate B&G and Custodial Staff to Provide for Greater Support of Athletic Program.	By identifying or adding a lead staff member to support athletics, there would be operational enhancements and improvements in student-athlete experiences as coaches would have facilities prepared for each team daily.

Focus: District

The Administration is committed to identifying the most efficient means to operate all District functions to effectively support our primary objectives of teaching and learning. To continue to support this mission, the District could benefit from:

Need	Rationale
Evaluate roles and responsibilities of District Office staff to determine most effective ways of managing daily District business functions.	The District has a small office staff to manage the operational component of the District including its finances and human resources. An evaluation of staff roles and responsibilities could promote greater efficiency through shifts in duties and may identify needs.
Floating Lead Custodian	Assist the head custodian to cover special projects; cover absences of head custodians and day custodians; and will reduce overtime expenses.

Financial Planning

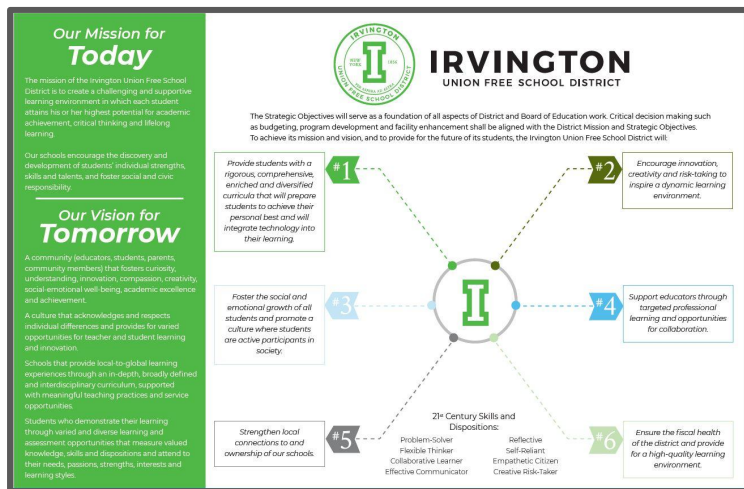
Our Vision for Tomorrow: Strategic Plan Key Action

Strategic Objective #6

Ensure the fiscal health of the district and provide for a high quality learning environment

Key Action:

Development and maintenance of a long-range financial plan



Long Range Financial Plan

- Useful tool to consider financial outlook of the district and identify financial opportunities and obstacles
- Past information guides forecasts to some extent, but often not relevant to future
- Some information is known well in advance
 - Debt schedule
 - Contractual salaries for settled contracts
- Much relies on assumptions and *educated estimations/outlooks*
 - Tax Cap CPI and Growth factors
 - Pension contribution rates
 - Health insurance costs
 - Utility costs
 - Transportation contracts

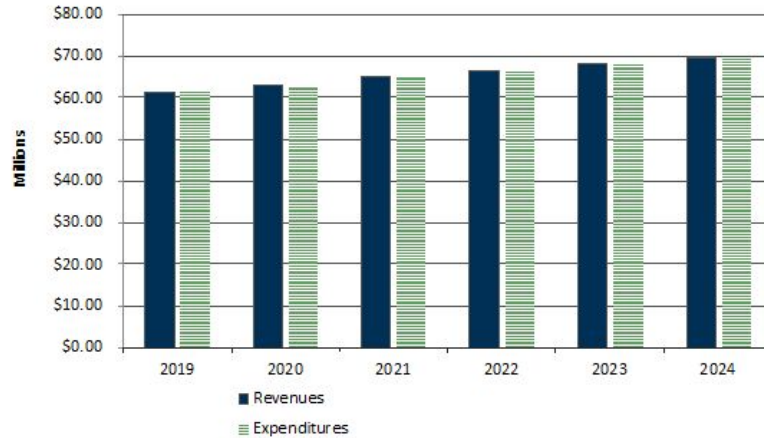
Long Range Financial Plan: Key Assumptions

Revenue:	
Tax Cap Growth Factor	1.16%, 19-20, then 1%
Tax Cap CPI Factor	2% for 19-20, 20-21, then 1.5%
State Aid	1.5% increase except BOCES Aid at 4%
Appropriated Fund Balance	Current \$422,500 per year
Expense:	
<u>Pension Contribution rates:</u>	
TRS	9.5%, 10.5%, 11%, 11.5%, 12%
ERS (reflects gradual change of tier mix)	14%, 13.75%, 13.6%, 13.5%, 13%
<u>Annual Percent Increases</u>	
Contractual salary increases where contract in place	IFA, CSEA for 19-20
Health Insurance	6%
Contractual and Supplies	1%
BOCES (varies if salary related)	1.5% -3%
BOCES Administrative Fee	10% increase in 20-21
Utilities	2%
Special Education Tuitions	2%
Transportation	3%
<u>Other:</u>	
Capital expenses in Facilities is flat \$200,000 per year	
Debt Service per schedule, offset with expected new borrowing in 22-23	
Installment debt decreases added to Technology infrastructure and instructional codes	
Other one time adjustments based on known information	

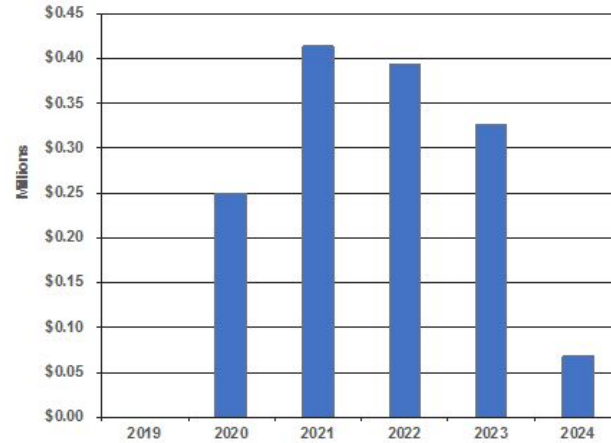
Irvington UFSD Long Range Plan

	BUDGET		REVENUE / EXPENDITURE PROJECTIONS								
	2019	2020	% Δ	2021	% Δ	2022	% Δ	2023	% Δ	2024	% Δ
REVENUE											
Local	\$56,806,157	\$58,672,217	3.28%	\$60,413,136	2.97%	\$61,841,873	2.36%	\$63,305,138	2.37%	\$64,606,085	2.06%
State	\$4,119,518	\$4,235,310	2.81%	\$4,324,816	2.11%	\$4,416,973	2.13%	\$4,511,872	2.15%	\$4,609,608	2.17%
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Transfers / Other	\$422,500	\$422,500	0.00%	\$422,500	0.00%	\$422,500	0.00%	\$422,500	0.00%	\$422,500	0.00%
TOTAL REVENUE	\$61,348,175	\$63,330,027	3.23%	\$65,160,452	2.89%	\$66,681,347	2.33%	\$68,239,510	2.34%	\$69,638,192	2.05%
EXPENDITURES											
Salary and Benefit Costs	\$44,738,976	\$46,003,340	2.83%	\$47,403,107	3.04%	\$48,692,359	2.72%	\$50,007,937	2.70%	\$51,361,161	2.71%
Other	\$16,609,199	\$17,077,834	2.82%	\$17,343,376	1.55%	\$17,594,425	1.45%	\$17,905,806	1.77%	\$18,209,530	1.70%
TOTAL EXPENDITURES	\$61,348,175	\$63,081,174	2.82%	\$64,746,482	2.64%	\$66,286,783	2.38%	\$67,913,743	2.45%	\$69,570,691	2.44%
SURPLUS / DEFICIT	\$0	\$248,853		\$413,970		\$394,563		\$325,767		\$67,501	

Revenues vs. Expenditures



Surplus / Deficit

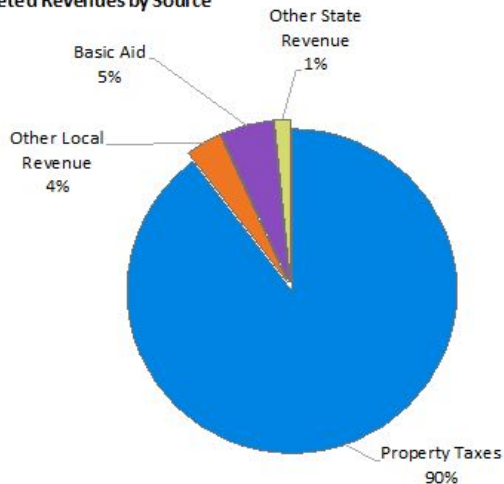


General Fund | Revenue Analysis

Irvington UFSD Long Range Plan

	BUDGET	REVENUE PROJECTIONS										
	2019	2020	%Δ	2021	%Δ	2022	%Δ	2023	%Δ	2024	%Δ	
LOCAL												
Property Taxes	\$54,645,877	\$56,405,904	3.22%	\$58,133,441	3.06%	\$59,549,909	2.44%	\$61,032,150	2.49%	\$62,323,417	2.12%	
Other Local Revenue	\$2,160,280	\$2,266,313	4.91%	\$2,279,695	0.59%	\$2,291,964	0.54%	\$2,272,988	-0.83%	\$2,282,668	0.43%	
TOTAL LOCAL REVENUE	\$56,806,157	\$58,672,217	3.28%	\$60,413,136	2.97%	\$61,841,873	2.36%	\$63,305,138	2.37%	\$64,606,085	2.06%	
STATE												
Basic Aid	\$3,180,217	\$3,246,318	2.08%	\$3,314,147	2.09%	\$3,383,759	2.10%	\$3,455,211	2.11%	\$3,528,562	2.12%	
Other State Revenue	\$939,301	\$988,991	5.29%	\$1,010,669	2.19%	\$1,033,214	2.23%	\$1,056,661	2.27%	\$1,081,045	2.31%	
TOTAL STATE REVENUE	\$4,119,518	\$4,235,310	2.81%	\$4,324,816	2.11%	\$4,416,973	2.13%	\$4,511,872	2.15%	\$4,609,608	2.17%	
TOTAL FEDERAL REVENUE	\$0	\$0		\$0		\$0		\$0		\$0		
OTHER FINANCING SOURCES	\$422,500	\$422,500	0.00%	\$422,500	0.00%	\$422,500	0.00%	\$422,500	0.00%	\$422,500	0.00%	
						89%	\$66,681,347	2.33%	\$68,239,510	2.34%	\$69,638,192	2.05%

2019 Budgeted Revenues by Source



Revenue Projection

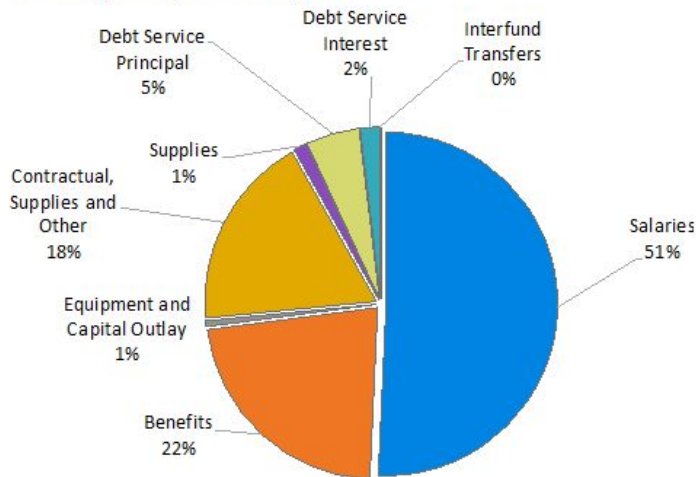


General Fund | Expenditure Analysis

Irvington UFSD Long Range Plan

	BUDGET 2019	2020	%Δ	EXPENDITURE PROJECTIONS							
				2021	%Δ	2022	%Δ	2023	%Δ	2024	%Δ
Salaries	\$31,114,907	\$31,905,023	2.54%	\$32,511,717	1.90%	\$33,080,284	1.75%	\$33,640,550	1.69%	\$34,197,022	1.65%
Benefits	\$13,624,069	\$14,098,317	3.48%	\$14,891,390	5.63%	\$15,612,075	4.84%	\$16,367,387	4.84%	\$17,164,140	4.87%
TOTAL SALARIES & BENEFITS	\$44,738,976	\$46,003,340	2.83%	\$47,403,107	3.04%	\$48,692,359	2.72%	\$50,007,937	2.70%	\$51,361,161	2.71%
Equipment and Capital Outlay	\$332,235	\$417,757	25.74%	\$471,935	12.97%	\$476,654	1.00%	\$481,421	1.00%	\$486,235	1.00%
Contractual, Supplies and Other	\$11,244,551	\$11,574,543	2.93%	\$11,828,971	2.20%	\$12,070,498	2.04%	\$12,317,977	2.05%	\$12,573,570	2.07%
Supplies	\$766,275	\$773,938	1.00%	\$849,677	9.79%	\$858,174	1.00%	\$866,756	1.00%	\$875,424	1.00%
Debt Service Principal	\$3,088,791	\$3,231,527	4.62%	\$3,220,000	-0.36%	\$3,360,000	4.35%	\$3,385,000	0.74%	\$3,435,000	1.48%
Debt Service Interest	\$1,129,346	\$1,027,068	-9.06%	\$918,732	-10.55%	\$773,957	-15.76%	\$798,407	3.16%	\$781,932	-2.06%
Interfund Transfers	\$48,000	\$53,000	10.42%	\$54,060	2.00%	\$55,141	2.00%	\$56,244	2.00%	\$57,369	2.00%
TOTAL ALL OTHER	\$16,609,199	\$17,077,834	2.82%	\$17,343,376	1.55%	\$17,594,425	1.45%	\$17,905,806	1.77%	\$18,209,530	1.70%
TOTAL EXPENDITURES	\$61,348,175	\$63,081,174	2.82%	\$64,746,482	2.64%	\$66,286,783	2.38%	\$67,913,743	2.45%	\$69,570,691	2.44%

2019 Budgeted Expenditures by Source



Expenditure Projection



Summary

Long-range planning is becoming an integral component of District operations:

- Annually, plans will be updated and reprioritized based upon current needs
 - Each year the plan will become more precise with greater defined priority
- Budget proposals will be guided by the long-range plans and projections
- Proposals will be supported by data and/rationale demonstrating need and priority

Discussion

