



**IRVINGTON**  
UNION FREE SCHOOL DISTRICT

# 2025-26 Budget Development

Superintendent's Proposed Budget  
March 25, 2025



# Vision for Tomorrow

Our vision is to be an ever stronger district:

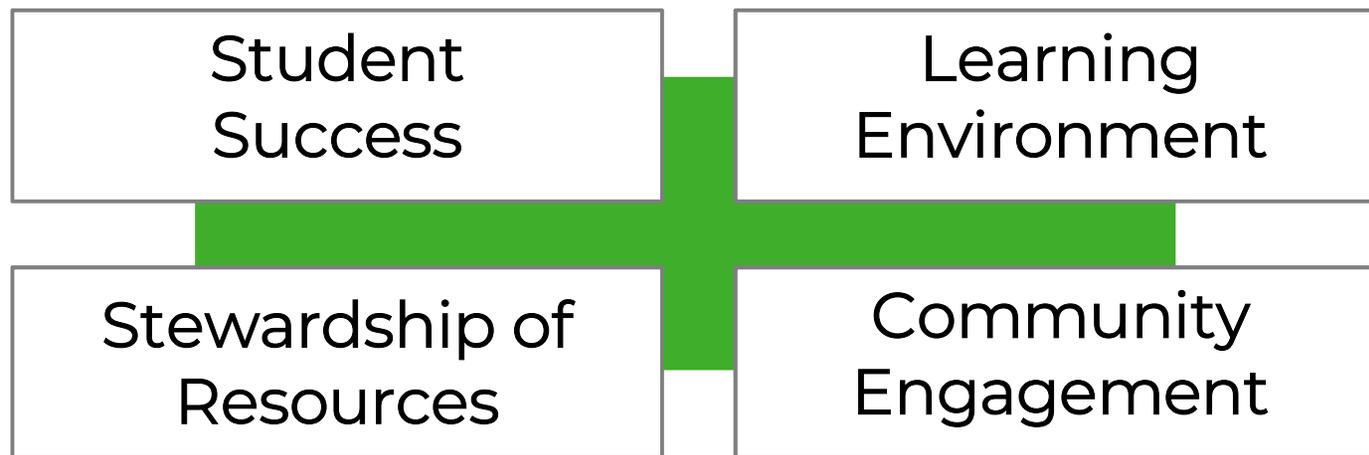
- supporting each student's academic and social emotional growth with continually improving programs
- in safe, well-maintained, flexible learning facilities
- in which our staff is supported with consistent, high-quality professional development and fair contracts
- and our fiscal health is sustainable because
  - budgets meet the tax cap guidelines
  - occasional tax neutral capital bonds are approved
  - and IUFSD 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
<b>March 25, 2025</b>	<b>Proposed Budget</b>
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

As of today, 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



# Tax Cap Update

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

The District received the 2024-25 PILOT payment on 3/18. The previous year amount was \$27,435.



# Budgetary Adjustments

Revenue Changes	Amount
State Aid changes	?
Tax Levy	-\$239
Interest Income	-\$11
<b>Total</b>	<b>-\$250</b>

Push Ahead Expenditure Changes	Amount
Occ Ed (3 fewer enrollments expected)	-\$54,708
Salary adjustment	\$3,488
<b>Total</b>	<b>-\$51,220</b>

New Consideration Expenditure Changes	Cost
Additional Facilities Equipment requests	-\$31,470
Additional Facilities projects	-\$306,900
Data Stipend	-\$7,621
<b>Total</b>	<b>-\$345,991</b>



# Budgetary Adjustments

Deficit of Revenues to Expenditures	-\$396,961
Net Revenue Changes	-\$250
<b>Revised Deficit</b>	<b>-\$397,211</b>
Reduction of Expenditures	-\$51,220
Reduction of New Considerations	-\$345,991
<b>Reductions to balance budget</b>	<b>-\$397,211</b>

Should additional state aid become available, the recommendation would be to restore some of the Facilities maintenance considerations.



# Budgetary Summary

2024-25 Budget	\$76,088,100
Push Ahead Increase*	\$2,977,121
Amount for New Considerations	<u>\$511,429</u>

2025-26 Proposed Budget	\$79,576,400
	4.58% increase

\* 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.



# Additional Info – Psychologist Request

	Current Psychologist Staffing	Students Receiving Counseling	Evaluations	CSE Meetings
Dows	2	23	30	110
MSS	1	19	16	55
IMS	1.5 (.5 not filled)	44	7	95
IHS	2	51	19	104
District	0.5 (not filled)			
Data is year to date for 20243-25. Note that 27 of these evaluations were handled through outside service providers.				

A shared position is difficult to fill and manage with student class schedules. Outside providers must then be used to meet IEPs.

The request for an additional .5 Psychologist at IMS (1.0 FTE total) along with a .5 District Psychologist (1.0 FTE total) will result in non shared, task focused positions and reduce need for outside related services, providing consistency in services.



# Additional Info – Psychologist Request

## District Psychologist - vs - School Psychologist

- Testing
  - All Initial Evaluations include Neuro Psych
  - Reevaluations for Out of District/Parent placed
  - CSE meetings
  - And more...
- Counseling sessions (individual and group)
  - Reevaluations for CSE meetings
  - Chair CSE meetings
  - Lead MTSS meetings
  - Crisis intervention/grief counseling
  - And more...

### Cost included in Proposal:

Salary: \$96,175

Benefits: \$50,601

Offset in outside related services: -\$40,000

Total cost: \$106,776



# Additional Info – Behaviorist Request

## Role of Behaviorist

- In a school setting, a behaviorist watches for antecedents or triggers that lead to inappropriate behaviors.
- They observe how teachers and support staff use interventions and provide suggestions on ways to de-escalate challenging behavior. (PD)
- They assist parents in the home.
- This service allows more students to stay in district.

## Current Staffing

Currently we have 2 consultants who serve as behaviorists and the cost is over \$100,000 per year. Turnover is common with third party providers. We have had 7 different behaviorists over the past 3 years.

### Cost included in Proposal:

Salary: \$85,217

Benefits: \$48,688

Offset in outside related services: -\$80,000

**Total cost: \$53,905**



# Other Considerations

## Additional funds for Professional Development

- Review of PD by incoming Assistant Superintendent for Curriculum/Instruction
- Support goals identified by Superintendent Entry Plan

## Funds to support Capital project – Transfer to Capital Set aside

- Funds were set aside in 2021-22 and 2022-23 during our previous capital project
- Assists with achieving voter approved project goals during period of inflation



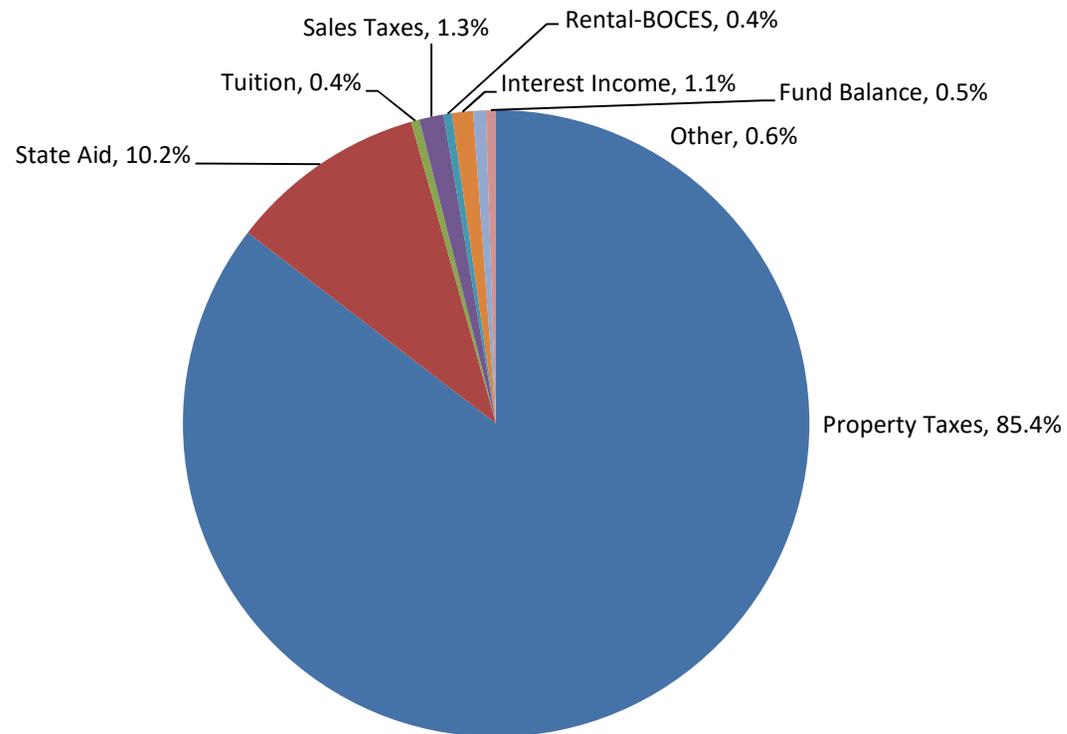
# Proposed Revenue Budget

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%
<b>TOTAL BUDGET</b>	<b>\$76,088,100</b>	<b>\$79,576,400</b>	<b>\$3,488,299</b>	<b>4.58%</b>



# 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	3,912,697	90,528	2.4%	0	3,912,697	90,528	2.4%
Operations & Maint	5,827,687	5,693,530	(134,157)	-2.3%	0	5,693,530	(134,157)	-2.3%
Instruction	21,005,208	21,397,894	392,686	1.9%	21,730	21,419,624	414,416	2.0%
Special Education	10,474,863	11,039,838	564,975	5.4%	(34,783)	11,005,055	530,192	5.1%
Instructional Support	9,770,909	9,884,467	113,558	1.2%	361,321	10,245,788	474,879	4.9%
Transportation	3,526,261	3,997,725	471,464	13.4%	0	3,997,725	471,464	13.4%
Employee Benefits	18,114,397	19,599,864	1,485,467	8.2%	163,161	19,763,025	1,648,628	9.1%
Debt Service	3,546,606	3,538,956	(7,650)	-0.2%	-	3,538,956	(7,650)	-0.2%
<b>TOTAL PROPOSED BUDGET</b>	<b>\$76,088,100</b>	<b>\$79,064,971</b>	<b>\$2,976,871</b>	<b>3.9%</b>	<b>\$511,429</b>	<b>\$79,576,400</b>	<b>3,488,300</b>	<b>4.58%</b>



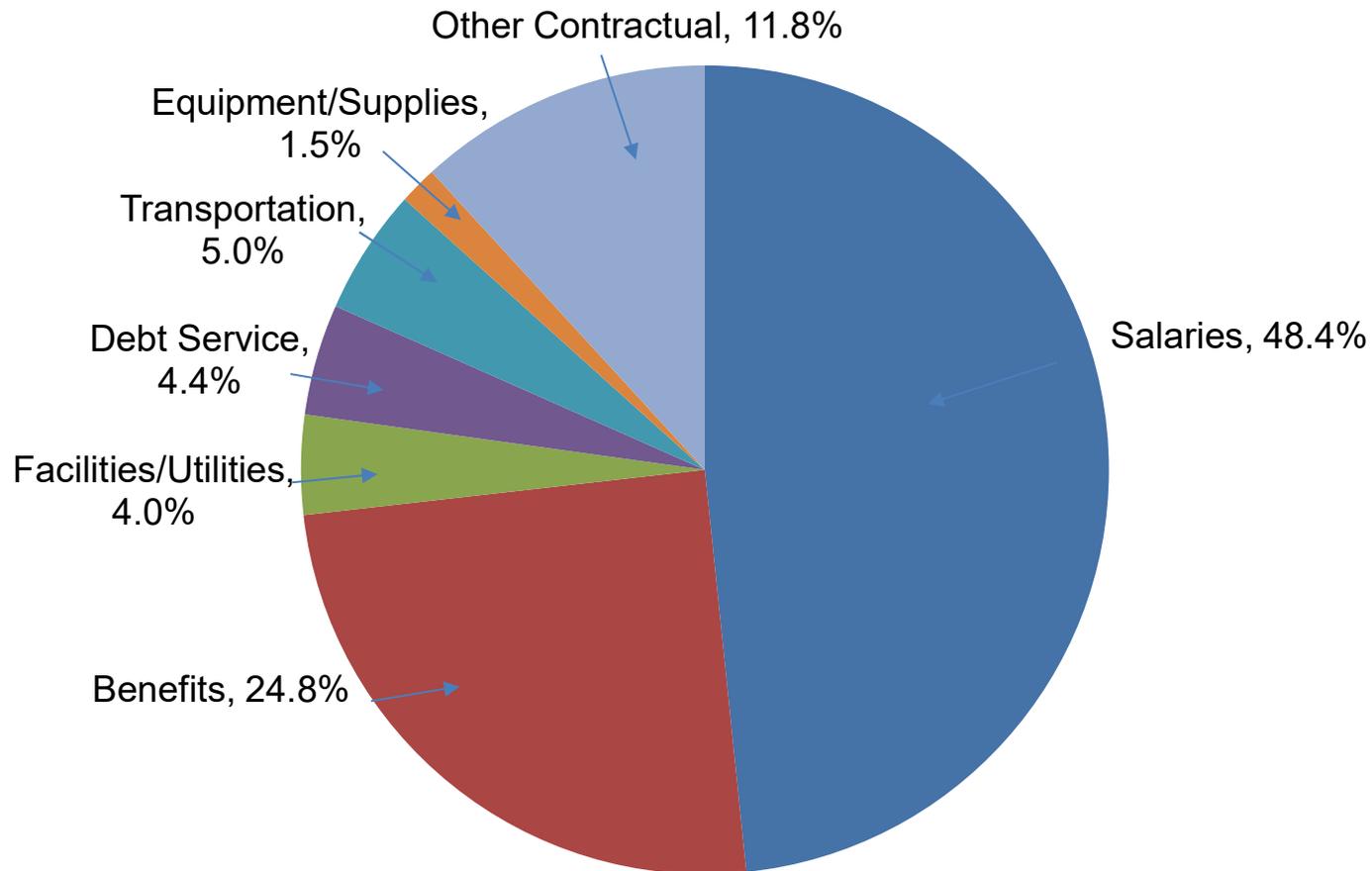
# Proposed Budget Expenditure by Category

CATEGORY	2024-25 APPROVED BUDGET	2025-26 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE	% of BUDGET
Salaries	\$37,051,541	\$38,492,062	\$1,440,521	3.9%	48.4%
Benefits	\$18,114,397	\$19,763,025	\$1,648,628	9.1%	24.8%
Facilities <small>excluding salaries</small>	\$3,329,618	\$3,169,570	(\$160,048)	-4.8%	4.0%
Debt Service	\$3,546,606	\$3,538,956	(\$7,650)	-0.2%	4.4%
Transportation	\$3,526,261	\$3,997,725	\$471,464	13.4%	5.0%
Equipment/Supplies	\$1,112,199	\$1,216,360	\$104,161	9.4%	1.5%
Other Contractual	\$9,407,478	\$9,398,702	(\$8,776)	-0.1%	11.8%
<b>TOTAL BUDGET</b>	<b>\$76,088,100</b>	<b>\$79,576,400</b>	<b>\$3,488,300</b>	<b>4.6%</b>	



# 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
Psychologist *	\$106,776
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
* Cost includes a push ahead offset. Total offsets to push ahead budget equals \$245,000.	
<b>Total</b>	<b>\$511,429</b>



# Proposed Budget Revenue & Expenditure

DESCRIPTION	2024-25 APPROVED BUDGET	2025-26 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2025-26 NEW BUDGET CONSIDERATIONS	2025-26 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
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Debt Service	3,546,606	3,538,956	(7,650)	-0.2%	-	3,538,956	(7,650)	-0.2%
<b>TOTAL PROPOSED BUDGET</b>	<b>\$76,088,100</b>	<b>\$79,064,971</b>	<b>\$2,976,871</b>	<b>3.9%</b>	<b>\$511,429</b>	<b>\$79,576,400</b>	<b>3,488,300</b>	<b>4.58%</b>
Proposed Budget Revenue						\$79,576,400		
Amount Over						\$0		



# 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

$$\begin{array}{r} \text{Assessed value of your property/1000} \\ \times \\ 19.15 \\ = \\ \text{Taxes} \end{array}$$

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 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



# Future Budget Discussions

Date	Meeting Topic
Tuesday, April 8	BOE meeting – Budget Discussion & Revision
Tuesday, April 22	BOE meeting - Budget Adoption
Tuesday, May 6	BOE Budget Hearing followed by regular meeting
Tuesday, May 20	Annual Meeting - <b>BUDGET VOTE</b>



# 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.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 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: <a href="https://us06web.zoom.us/j/3041933746">https://us06web.zoom.us/j/3041933746</a>
Irvington Senior Center	Thursday, May 1st	12:00 - 1:00 am	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](mailto:Budget@IrvingtonSchools.org)