



IRVINGTON
UNION FREE SCHOOL DISTRICT

2025-26 Budget Development

Budgetary Landscape & Operations and Finance
February 25, 2025



Vision for Tomorrow

Our vision is to be an ever stronger district:

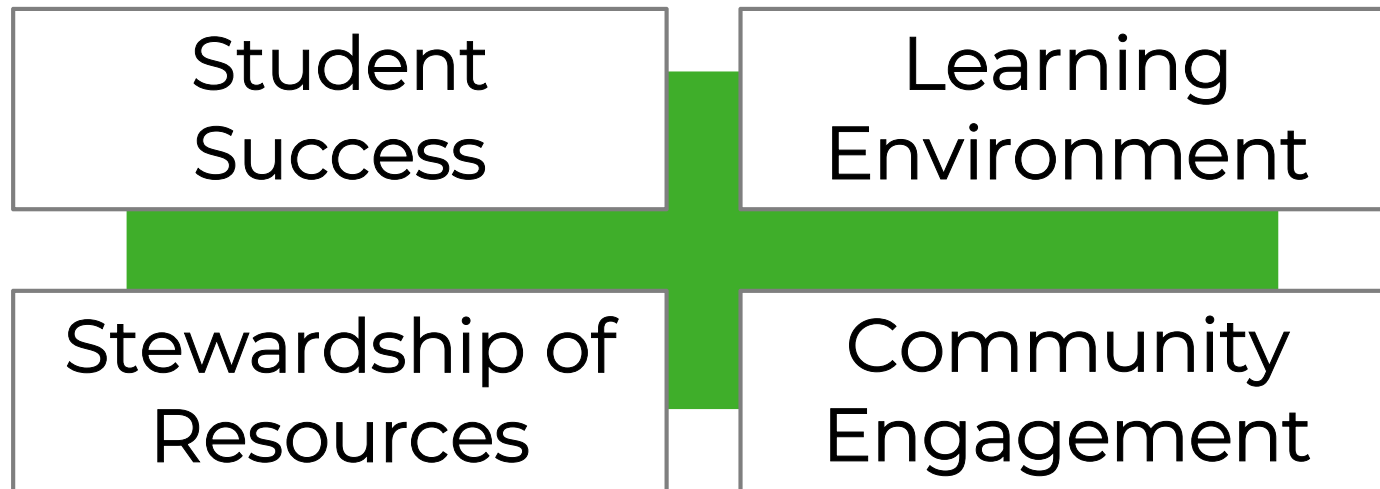
- supporting each student's academic and social emotional growth with continually improving programs
- in safe, well-maintained, flexible learning facilities
- in which our staff is supported with consistent, high-quality professional development and fair contracts
- and our fiscal health is sustainable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



The 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

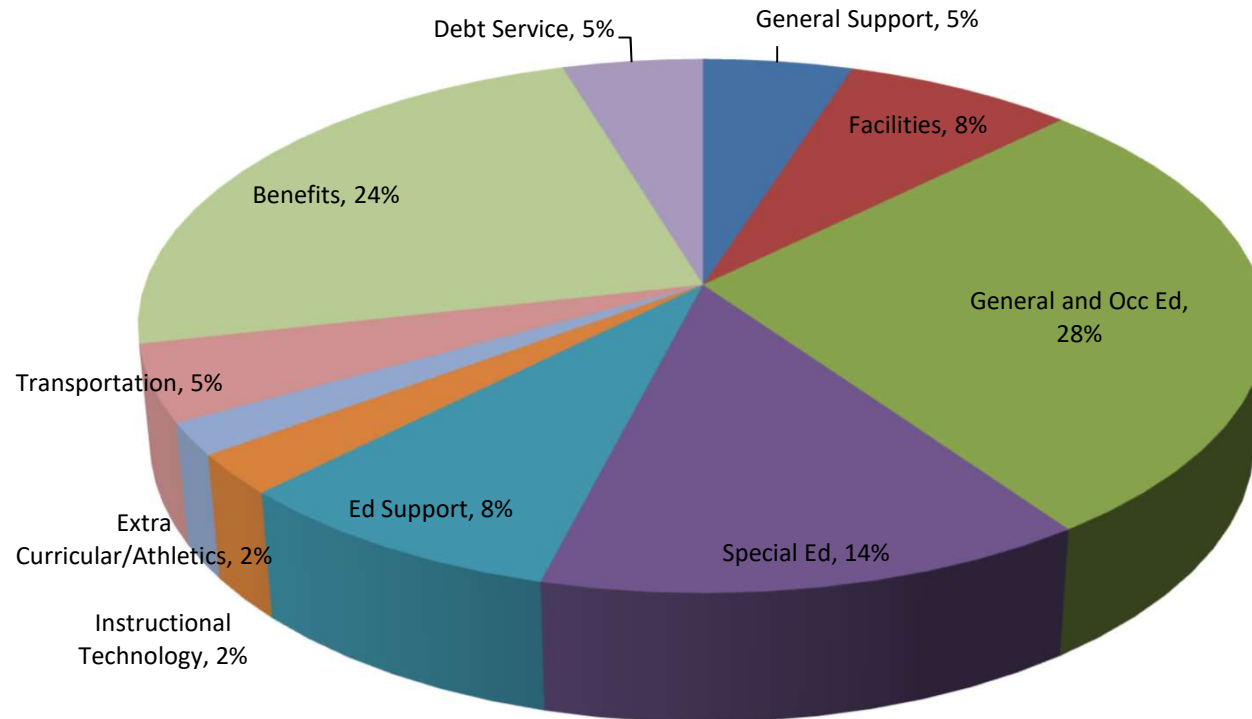
| | |
|--------------------------|--------------------------------------|
| December | Identification of needs |
| January-February | Analysis; State budget data released |
| February 25, 2025 | Operations and Finance |
| March 11, 2025 | Curriculum and Instruction |
| March 25, 2025 | Proposed Budget |
| 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



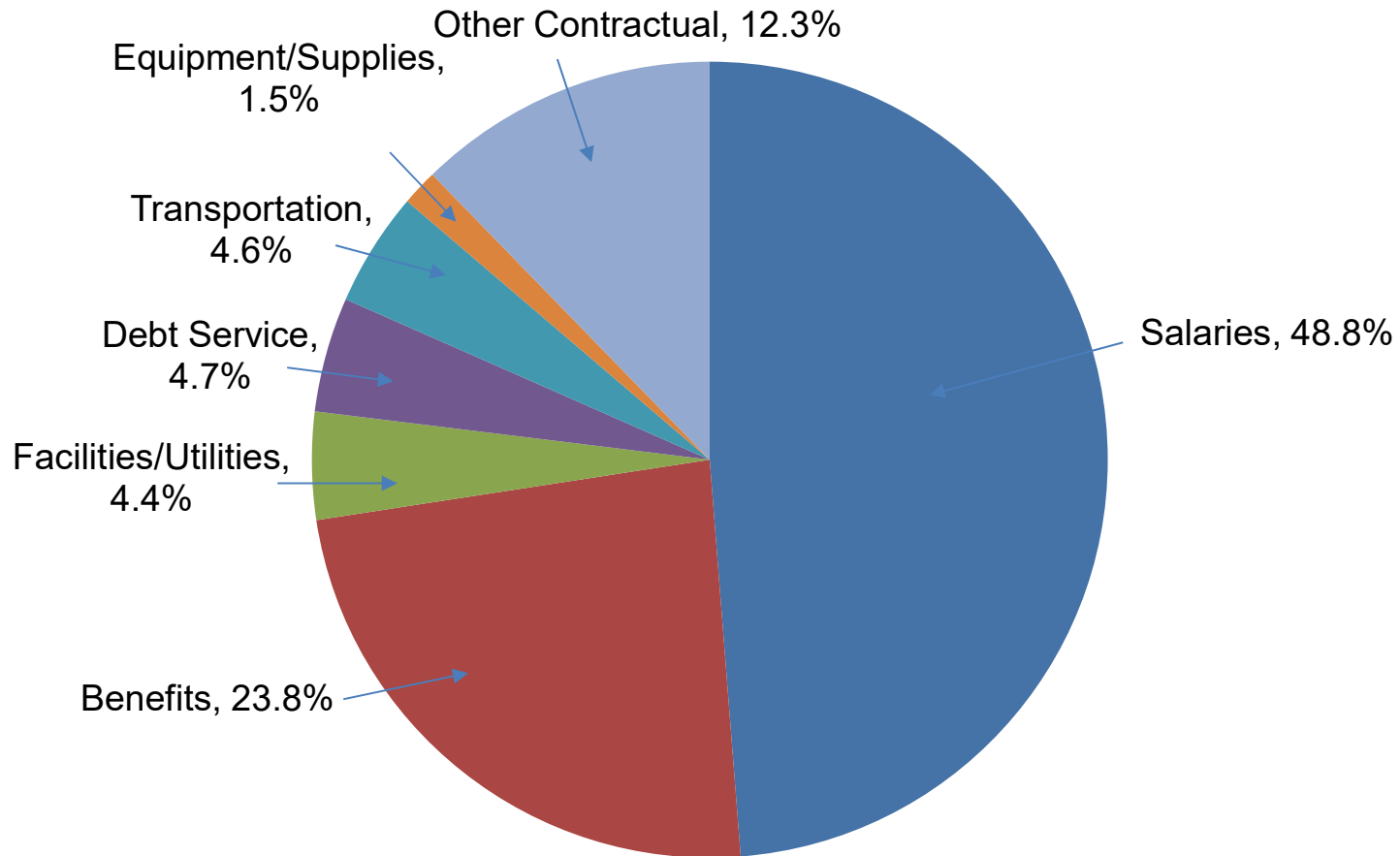
IUFSD Current Budget by Function Area





IUFSD Current Budget by Category

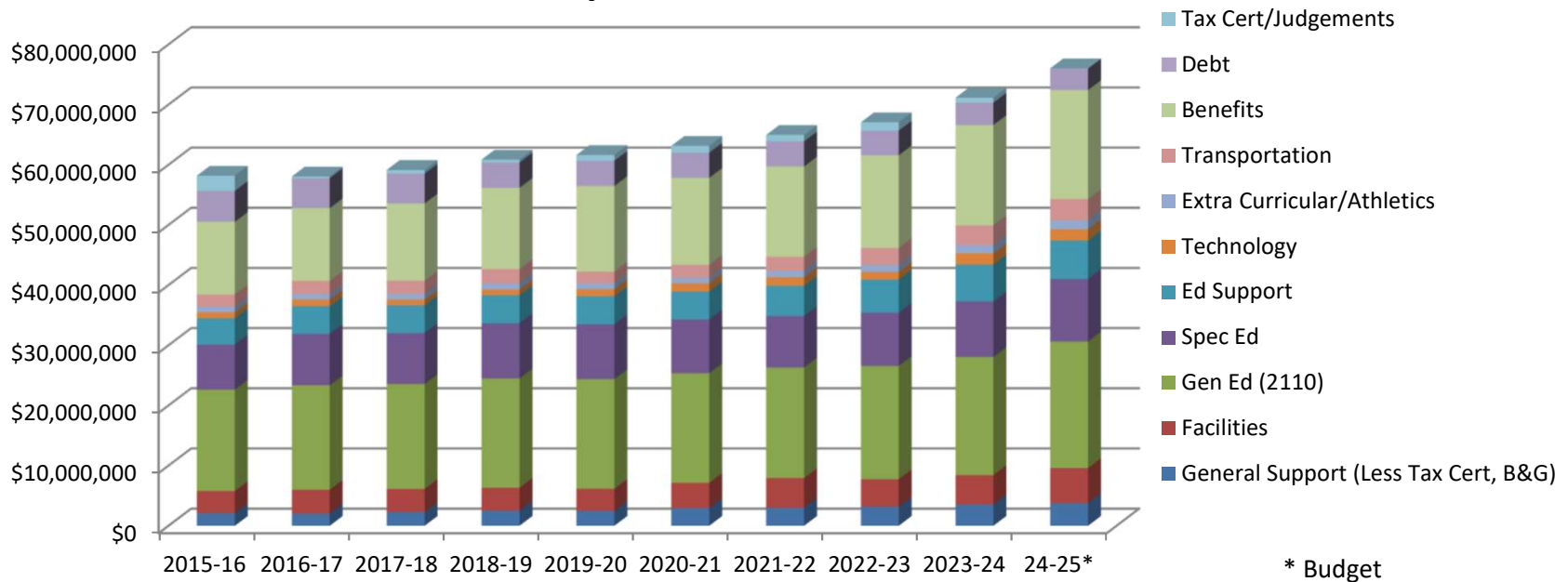
Expense Category as a percent of Total Proposed Budget





IUFSD Recent Budget History

General Fund Expenditures





Building a Budget

- A budget is a PLAN
- Expenditures must equal Revenues
- Use full year projections for current year and review previous year expenditures as a guide
- Incorporate known information for next year
- Ask what do we need to change to achieve Strategic Plan and Portrait of a Graduate goals?
- Consider level of reserves and the ability to support district for uncertainties
- Budget for some contingencies. In reality, some surplus will occur at the end of a fiscal year. Surplus funds flow to reserves



Navigating Challenges/Opportunities

- National and State political and economic landscape
 - Reduced inflation but above tax levy cap
 - Federal grants in jeopardy?
- State Aid Landscape – Holding steady this year. Future unknown.
- Tax levy cap formula – CPI limit does not reflect economic reality, wage growth
- Unpredictable tax certioraris and timing of refund payments
- Changes in enrollment and student needs including Special Education needs
 - Out-of-District tuition
 - New enrollment
 - Least restrictive environment – continuum of services
- Contractual obligations beyond our immediate control - such as pension contributions, health insurance costs, BOCES fees, facility needs
- Government mandates without financial backing



Demystifying the Fund Balance

- What is the fund balance?
 - End-of-year difference between expenses & revenue is transferred to fund balance or reserves where appropriate
 - State allows and recommends 4% of budget to be retained by school districts
- How is it used?
 - To cover emergency (unbudgeted) necessities
 - Used for cash flow from July 1 until October (when District receives tax revenue) to pay bills and salaries; reduces interest expense by not needing to borrow via a Tax Anticipation Note (TAN)
- What are the ramifications for using it?
 - Not a sustainable source to balance budgets
 - Could lower bond rating, resulting in higher interest rates
 - District could receive “Fiscal Stress” designation from NYS



Fund Balance and Reserves

Reserves are designated for specific purposes and thus take stress off the annual budget when those expenses increase in any given period. If a need for these reserves no longer exists, the funds may be reassigned or applied toward an annual budget.

| Reserve Fund Balances | June 2024 |
|---|------------|
| Unassigned Fund Balance | 3,043,523 |
| Reserves for Encumbrances | 330,459 |
| Appropriated for Revenue | 422,500 |
| Reserve for Tax Certiorari | 4,690,922 |
| Reserve for Employee Benefit Liability | 602,353 |
| Reserve for Worker Compensation | 895,950 |
| Reserve for Capital | 4,034,571 |
| Reserve for ERS/TRS Retirement Contribution | 1,246,301 |
| Reserve for Liability Claims | 1,750,000 |
| Reserve for Insurance Liability | 200,000 |
| Total Fund Balance | 17,216,579 |



State Aid Landscape

Included in the Governor's Proposal for State Aid

- Overall increase of \$1.7 billion for state aid, 4.8% increase
- Foundation aid increase of 2% minimum
- Some changes to formula indexes for poverty measures
- No changes to expense based aids

Other Proposals

- Universal Access to Free meals
- Distraction Free Schools – still unclear on if \$ is included or to which districts



State Aid Landscape

Not Included in the Governor's Proposal

- Payments on prior year aid owed to districts.
 - Irvington is owed \$367,214 of which all but \$693 should have been received by 2025-26.
- Aiding districts for the expense of educating students with disabilities that are 22 years old
- Retiree Income Waiver – expires June 30, 2025
- No change to Regional Cost Index – part of Foundation Aid formula
- Increasing the BOCES salary cap of \$30,000 for aid

This information is based on the Executive Budget proposal released January 21, 2025. There may be changes made until the NYS Budget is adopted, ~ April 1.



State Aid Landscape

Changing Pupil Needs Indicators - New in Foundation Aid formula this year

- Economically Disadvantaged replaced FRPL
 - Now includes families who participate in various governmental assistance programs rather than only students who qualify for Free or Reduced price meals
 - Irvington ED rate is 9.04% vs 6.02% 3 year FRPL
- SAIPE replaced outdated 2000 Census Poverty
 - Small Area Income and Poverty Estimate represents the share of students from a household below the federal poverty level
 - Irvington SAIPE 2.67% (NY ranges from 0% - 53.8%)
 - Irvington 2000 Census Poverty 5.67%
- What is the effect on Foundation Aid Formula?
 - Indexes combine to create an Extraordinary Needs index that then is multiplied by student population and the regional cost index to get the Selected Foundation Aid per pupil



State Aid Landscape

| | | Econ Disadv | SAIPE | ENL | Total EN |
|---------------------------------|---|-------------|-------|------|----------|
| Student Enrollment | | 1726 | 1726 | | |
| Index Rate | x | 9.04% | 2.67% | | |
| Student Count | = | 156 | 46 | 19 | |
| <i>Arbitrary Percentage</i> | x | 65% | 65% | 50% | |
| Number of EN students | = | 101 + | 30 + | 10 = | 141 |
| Student Enrollment | | | | / | 1726 |
| EN % for Foundation Aid Formula | | | | | = 0.082 |
| Previous Year Pupil Needs Index | | | | | 0.085 |

| | | |
|---|---|-------------|
| Foundation Amount (Successful School Study) | | \$8,040 |
| FA Adj by CPI | | \$8,289 |
| Regional Cost Index | x | 1.314 |
| EN % | x | 1.082 |
| Adjusted Foundation Aid per pupil | = | \$11,784.87 |
| State Share Ratio | x | 0.177 |
| Selected Foundation Aid per pupil | | \$2,085.92 |
| Previous Year Selected Aid | | 1929.69 |
| Previous Year State Share Ratio | | 0.169 |

| | |
|-------------------------------------|-------------|
| TAFPU | 2038 |
| Selected Foundation Aid per pupil | \$2,085.92 |
| Formula Aid | \$4,251,105 |
| Previous year Foundation Aid | \$4,202,614 |
| 2% minimum increase | \$84,052 |
| Hold Harmless Foundation Aid | \$4,286,666 |
| Greater of Formula or Hold Harmless | \$4,286,666 |

TAFPU takes the enrollment but weights special education students
 State Share ratio uses the Combined Wealth Ratio



State Aid Landscape

| | | Econ Disadv | SAIPE | ENL | Total EN |
|---------------------------------|---|-------------|-------|------|----------|
| Student Enrollment | | 1726 | 1726 | | |
| Index Rate | x | 9.04% | 2.67% | | |
| Student Count | = | 156 | 46 | 19 | |
| Arbitrary Percentage | x | 100% | 100% | 100% | |
| Number of EN students | = | 156 + | 46 + | 19 = | 221 |
| Student Enrollment | | | | / | 1726 |
| EN % for Foundation Aid Formula | | | | = | 0.128 |
| Previous Year Pupil Needs Index | | | | | 0.085 |

| | | |
|---|---|-------------|
| Foundation Amount (Successful School Study) | | \$8,040 |
| FA Adj by CPI | | \$8,289 |
| Regional Cost Index | x | 1.314 |
| EN % | x | 1.128 |
| Adjusted Foundation Aid per pupil | = | \$12,285.89 |
| State Share Ratio | x | 0.177 |
| Selected Foundation Aid per pupil | | \$2,174.60 |
| At Arbitrary State Percentage | | \$2,085.92 |
| Loss of aid per student | | \$88.68 |

| | |
|-------------------------------------|-------------|
| TAFPU | 2038 |
| Selected Foundation Aid per pupil | \$2,174.60 |
| Formula Aid | \$4,431,840 |
| Previous year Foundation Aid | \$4,202,614 |
| 2% minimum increase | \$84,052 |
| Hold Harmless Foundation Aid | \$4,286,666 |
| Greater of Formula or Hold Harmless | \$4,431,840 |

The Arbitrary percentage applied to the counts of the Pupil Needs indexes ensure the formula still does not run as intended and actually results in a loss of aid of \$145,174.



State Aid Projection

| Aid Category | 24-25 Budget | 24-25 FYF | Governor Run 1/21/25 | 25-26 Budget Estimate | Budget Change | 25-26 Budget to 24-25 FYF |
|-----------------------------|------------------|------------------|----------------------|-----------------------|----------------|---------------------------|
| Foundation Aid | 4,082,134 | 4,202,614 | 4,286,666 | 4,286,666 | 204,532 | 84,052 |
| Building Aid | 1,246,311 | 1,347,765 | 1,409,739 | 1,417,650 | 171,339 | 69,885 |
| Transportation Aid | 853,417 | 853,041 | 1,032,062 | 1,110,103 | 256,686 | 257,062 |
| High Cost Aid | 296,499 | 300,779 | 322,257 | 274,999 | (21,500) | (25,780) |
| Instructional Materials Aid | 158,386 | 157,198 | 157,608 | 157,608 | (778) | 410 |
| BOCES Aid | 816,554 | 898,733 | 752,631 | 890,000 | 73,446 | (8,733) |
| Total State Aid | 7,453,301 | 7,760,130 | 7,960,963 | 8,137,026 | 683,725 | 376,896 |

Both building aid and transportation aid ratios increased year to year

- Building aid ratio will increase to 36.6% from 32.4%, a 13% increase
- Transportation aid ratio will increase to 34.8% from 31%, a 12.3% increase
- Both ratios decreased in 24-25 from 23-24

State Aid runs include UPK aid for future year but not in previous year and thus show an artificial increase of 9.2% for Irvington. Adjusted, the state aid run increase is 3.1%.

Transportation, BOCES and High-Cost aids are based on prior year spending. The current IUFSD transportation aid estimate differs from the Governor's run, as we use our best estimate of our 24-25 spending to calculate the aid expected. Currently, this is a 9.1% increase to our previous year budget and a 5.1% increase to our 24-25 FYF of expected aid. Again, much of this increase is due to increased expenditures as Foundation aid is up 2%.



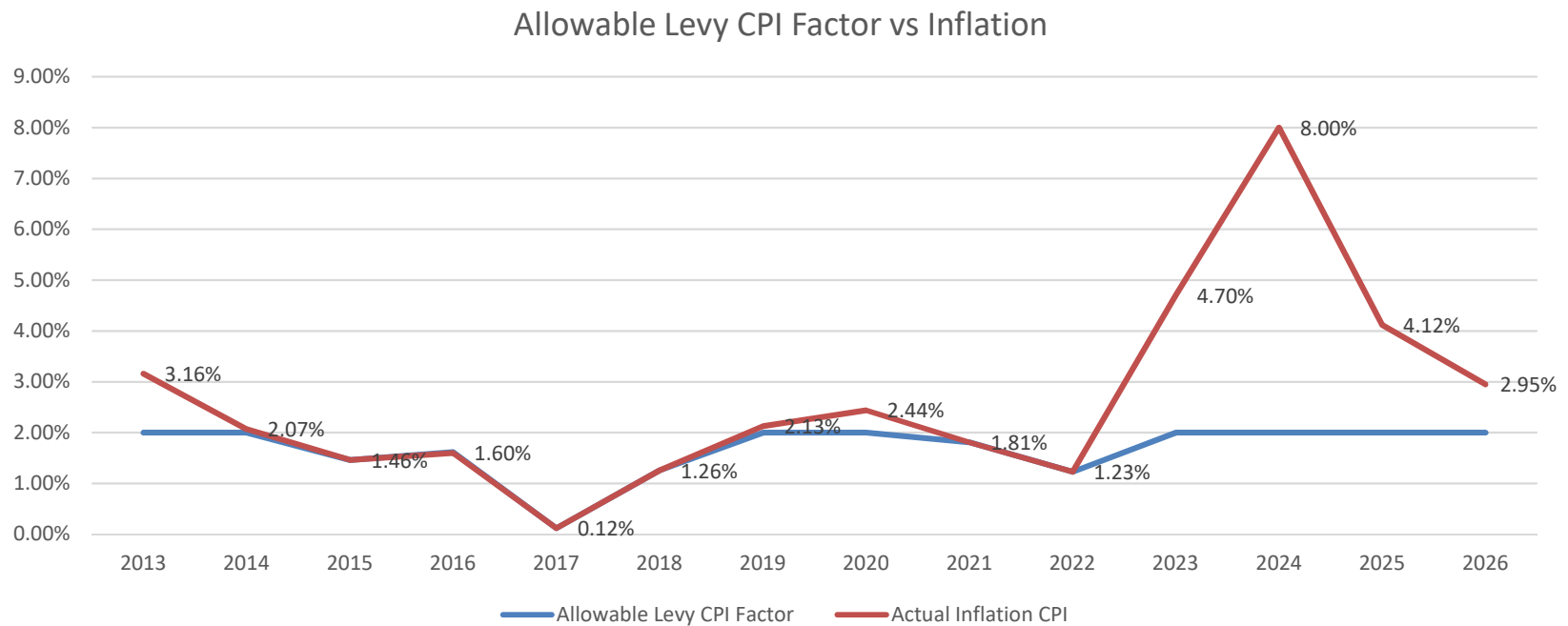
Tax Cap Projection

| Tax Cap Formula | | 2025-26 |
|--|--|---------------|
| Prior Year Tax Levy | | \$ 65,401,286 |
| Assessment Growth Factor | | 1.0219 |
| Adjusted Prior Year Tax Levy | | \$ 66,833,574 |
| + PILOTS (Base year) | | \$ 27,435 |
| - Exemptions (Base year) | | \$ 2,332,411 |
| Subtotal | | \$ 64,528,598 |
| x CPI or maximum of 2% | | 1.0200 |
| - PILOTS (Ensuing year) | | \$ 27,435 |
| + Carryover | | \$ - |
| + Exemptions TRS/ERS Excess increase | | \$ - |
| + Exemptions (Ensuing year) | | \$ 2,179,251 |
| = Allowable Tax Levy for Next Year | | \$ 67,970,986 |
| Allowable Tax Levy Increase Within Tax Cap | | 3.93% |
| Net Increase | | \$ 2,569,700 |



Tax Cap Projection

Calculated Annual CPI Used for Tax Cap and Foundation Aid





Revenue Projection

| REVENUE SOURCE | 2024-25 BUDGET | 2025-26 PROPOSED BUDGET | \$ VARIANCE | % VARIANCE |
|----------------------|---------------------|-------------------------------|--------------------|---------------|
| Property Taxes | \$65,401,286 | \$67,970,986 | \$2,569,700 | 3.9% |
| State Aid | \$7,453,301 | \$8,137,026 | \$683,725 | 9.2% |
| Tuition | \$421,840 | \$351,000 | (\$70,840) | -16.8% |
| Sales Taxes | \$980,000 | \$1,000,000 | \$20,000 | 2.0% |
| Rental-BOCES | \$334,308 | \$344,337 | \$10,029 | 3.0% |
| Interest Income | \$555,520 | \$893,908 | \$338,388 | 60.9% |
| Other | \$519,345 | \$506,935 | (\$12,410) | -2.4% |
| Sub Total | \$75,665,600 | \$79,204,193 | \$3,538,592 | 4.7% |
| Approp. Fund Balance | \$422,500 | \$422,500 | \$0 | 0.0% |
| TOTAL BUDGET | \$76,088,100 | \$79,626,693 | \$3,538,592 | 4.65% |



IRVINGTON
UNION FREE SCHOOL DISTRICT

Budget Expenditures Operations & Finance



Budget Development Focus

This budget presentation will focus primarily on the following Strategic Objective:

Stewardship of Resources

However, areas discussed tonight also greatly impact

Learning Environment

Community Engagement

Student Success

Therefore, we will:

- Develop a fiscally responsible budget that is mindful of the impact of the school budget on the *entire* school community
- Outline needs for our facilities
- Define future needs
- Invest in our infrastructure

Note that additional detail on all figures presented in the tables in this presentation are posted on our District website under the Budget tab.



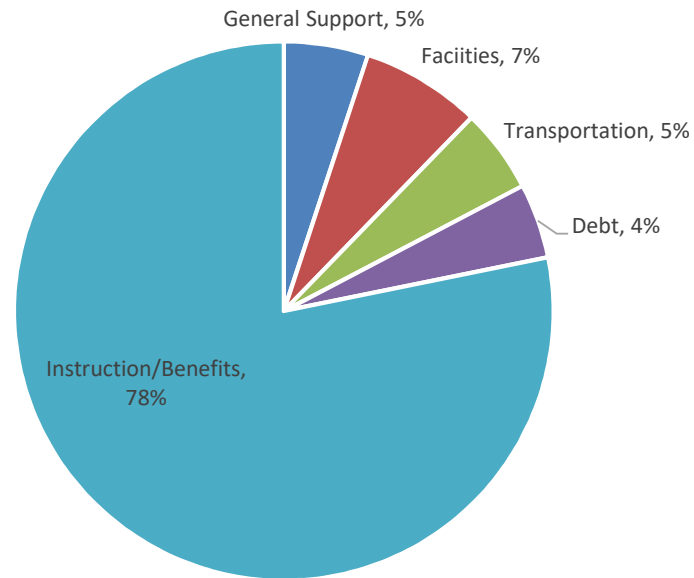
Business and Operations

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, Registration
- Legal, Human Resources, Public Information, Central Printing & Mailing
 - Hiring and staff management, Website hosting, Communications to the public
- Facilities and Operations
 - Custodial, Grounds Maintenance, Security Services, Utilities etc.
- Central Data Processing (Administrative/Infrastructure Technology)
- Special Items
 - Insurance, BOCES Admin/Capital, Sewer Tax, Tax Certiorari refunds
- Transportation
- Debt Service – payments for voter approved bond financing
- Transfer to Other Funds – required match to Summer Spec Ed programs



Business and Operations



General Support, not including Facilities, comprises 5% of our current budget. Facilities is 7% and Transportation is 5%. Finally Debt obligations comprised 4%.

The combined **push ahead budget** for these areas is currently \$17,222,209 which is an increase of 2.5%.



Year-to-Year Budget Variances

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

- Salaries
- Facilities
 - Equipment needs
 - Ongoing maintenance
- BOCES
 - Cost of Services, Administrative Charge
- Technology Infrastructure Equipment/Bandwidth
- Insurance costs
- Transportation CPI factor and contract changes
 - Special Ed and private school transportation population constantly changes
- Debt Service – per actual schedule of amounts due



Proposed Board of Education/ Superintendent Budget

| | 2024-25 BUDGET | 2025-26 PROPOSED BUDGET | Variance | Variance % |
|--|-------------------|-------------------------------|-----------------|---------------|
| Board of Education 1010 | \$53,250 | \$53,250 | \$0 | 0.0% |
| District Clerk 1040 | \$22,100 | \$22,775 | \$675 | 3.1% |
| District Meeting 1060 | \$24,500 | \$24,500 | \$0 | 0.0% |
| Office of Chief School Administrator 1240 | \$406,487 | \$421,655 | \$15,168 | 3.7% |
| Total Board of Education/CSA | \$506,337 | \$522,180 | \$15,843 | 3.1% |

Key Push Ahead Variances:

Salary increases

New Considerations:



Proposed Finance Budget

| Finance 1310, 1320, 1325 | 2024-25 BUDGET | 2025-26 PROPOSED BUDGET | Variance | Variance % |
|-------------------------------------|---------------------------|--|-----------------|-----------------------|
| Salaries | \$592,691 | \$619,502 | \$26,811 | 4.5% |
| Equipment, Supplies, Contractual | \$87,950 | \$87,950 | \$0 | 0.0% |
| BOCES - Financial Software | \$96,694 | \$105,450 | \$8,756 | 9.1% |
| Auditing | \$80,000 | \$71,000 | (\$9,000) | -11.3% |
| Total Finance | \$857,335 | \$883,902 | \$26,567 | 3.1% |

Key Push Ahead Variances:

- ❖ Salary increases
- ❖ Cost of software used in the business office

New Considerations:



Human Resources, Legal, Public Info, Messenger, Mailing Proposed Budget

| | 2024-25 BUDGET | 2025-26 PROPOSED BUDGET | Variance | Variance % |
|-------------------------|-------------------|-------------------------------|--------------|---------------|
| Legal 1420 | \$429,100 | \$419,865 | (\$9,235) | -2.2% |
| Human Resources 1430 | \$164,862 | \$169,605 | \$4,743 | 2.9% |
| Public Information 1460 | \$155,600 | \$156,236 | \$636 | 0.4% |
| Messenger/Mailing 1670 | \$48,750 | \$53,000 | \$4,250 | 8.7% |
| Total | \$798,312 | \$798,706 | \$394 | 0.0% |

Key Push Ahead Variances:

- ❖ Salaries
- ❖ Reduced legal expenses

New Considerations:



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget

- Each year, facilities equipment and building repair & improvement projects are budgeted starting from \$0 based on identified needs on a priority level.
- Previous capital projects addressed many of the very costly improvements we have identified over the years. However, we were not able to include all the scope of work identified by the various stakeholder groups.
- Not all identified items are included in the proposed budget. Some can wait for a future year. Some must be included in a capital project due to the cost and architectural/engineering review required. All needs remain on the “To- Do” list and are monitored!
- When possible, we address smaller maintenance projects, including HVAC and plumbing, through our in house staff. Costs for these projects are budgeted in the supply line and result in savings versus vendor costs and supply markups



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget – Key Variances

Maintenance Contractual: Increase of \$64,000

- Boiler/HVAC equipment maintenance
- Sewer Line Jetting and maintenance
- Science lab gas valve maintenance
- Glass window repairs
- Rain gutter cleaning

Maintenance Inspection: Increase of \$11,100

- Inflation
- Elevator inspections
- Boiler inspections
- Challenge course inspection



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget – Key Variances

Supplies – increase of \$40,320

Included in the Supply budget:

- Custodial products
 - paper products, rags, cleaning materials, boxes, brooms/mops, trash receptacles etc.
- Grounds maintenance supplies
 - Grass seed, mulch, field marking paint, etc.
- Compressor and tools
- Recycling containers
- Air purifier filters
- Batteries for electric equipment
- Washer/Dryer
- Electric Weed Whacker
- Supplies for in house maintenance projects, including paint, bottle fillers, blacktop sealer, etc. - \$18,000



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget – Key Variances

Equipment Expenditures: Increase of \$18,670

Equipment budget is zero based each year based on needs.
Proposed in this budget are:

- Tractor (replacing our 1986 tractor)
- Salter for truck
- Hot water tank replacements
- Carpet Extractor (Cleaner)



New Considerations for the Equipment budget include:

- Burnisher \$10,825
- John Deere Gator \$14,645
- Electric palette jack \$6,000

Equipment funds must be included in a budget as funds cannot be transferred to equipment code during the school year. A contingency budget typically eliminates any equipment expenditure unless deemed a safety issue.



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget

Building Maintenance and Improvements projects include:

- Painting projects (all schools)
 - Dows \$35,300, MSS \$56,400, Campus \$8,500
- Stage Padding replacement (Dows) - \$6,415
- Fence repair (Dows) - \$6,000
- Install curtain drain by playground (MSS) - \$8,550
- Radiator cover replacement (MSS) - \$30,000
- Plumbing for washer/dryer (MSS, MS) - \$2,900
- Electrical work in classrooms - \$3,180
- Shade upgrades (MS, HS) - \$15,000
- Netting for courtyard turf area (MS) - \$7,000
- Boiler tube and hot water heater replacements (Campus) - \$55,000
- Brick repointing – District-wide - \$5,000

Current variance to PY budget = -\$259,755

Note a significant increase occurred for the current budget year due to revenue uncertainty and the proposed push ahead amount of \$239,245 returns us to normalized Facilities spending levels.



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget (continued)

Building maintenance and improvements projects to be completed by custodial staff in-house – funds shown in supply budget ~\$18,000

- Bottle filling stations
- Faucet and toilet replacements
- Blacktop sealer – MS basketball court until it can be properly repaved
- Minor classroom casework repair
- Painting projects – hallways, trim work, offices, classrooms (all schools)

These costs are discretionary as they result from the improvement work planned and requested by building administration



Facilities Operations & Maintenance Proposed Budget

Additional Projects - Potential for New Considerations if budget funds allow

- Replace padding in campus gym \$46,000
- Window repairs (Dows) \$25,000
- Upgrade HVAC controls (MS) \$30,000
- Blacktop area between the TG and MS basketball court \$24,000
- Classroom floor tile (Dows, MSS) \$110,000
- Redesign of the main office/atrium (HS) \$25,000
- Replace flooring in guidance office (IMS) \$7,400
- Replace stairwell fire doors and frames (HS) \$30,000
- Replace tile in faculty women's bathroom (Dows) \$9,500

Total: \$306,900



Facilities Operations & Maintenance

Additional Projects not included - look to use Capital Reserve or future capital project?*

Building maintenance and improvements projects considered but not yet included in the budget proposal or as a new consideration are maintained in our Long Range Facilities Plan. Some examples and estimates include:

- Fence replacement and paving of basketball court and peaceful play area (Dows)* - \$270,000
- Concrete repairs – District wide \$100,000
- Resurface blacktop basketball court (IMS) \$150,000
- Renovation of HS Girls bathroom \$125,000*
- Remove built-in casework in classrooms and modernize classrooms (IHS) \$150,000
- Turf and Track replacement ~\$1,150,000-\$1,420,000
- Field Lights ~\$985,000 including necessary electrical work
- Middle School window replacement - \$256,000
- Add more parking – no current estimate as this requires further study

* Use of Capital Reserve requires voter approval as does a capital project



Facilities Operations & Maintenance

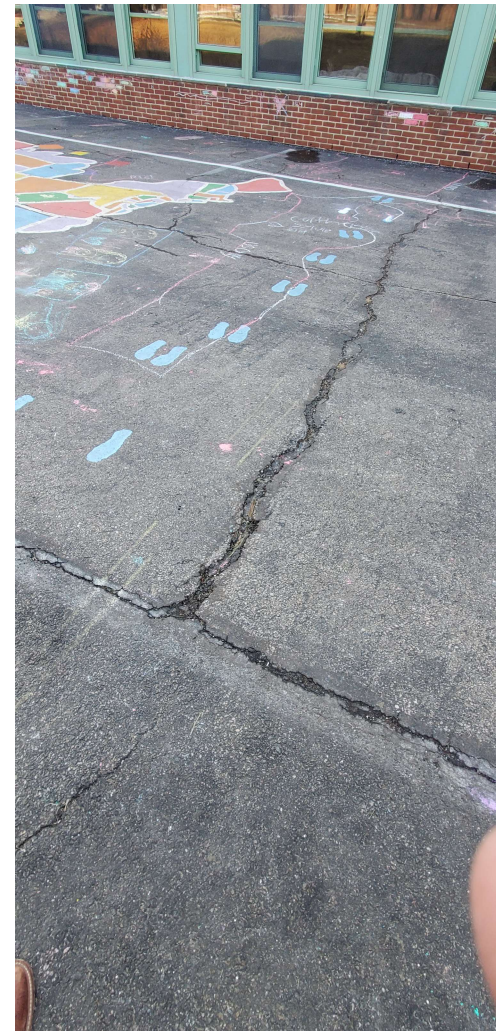
Current High School Classroom Casework





Facilities Operations & Maintenance

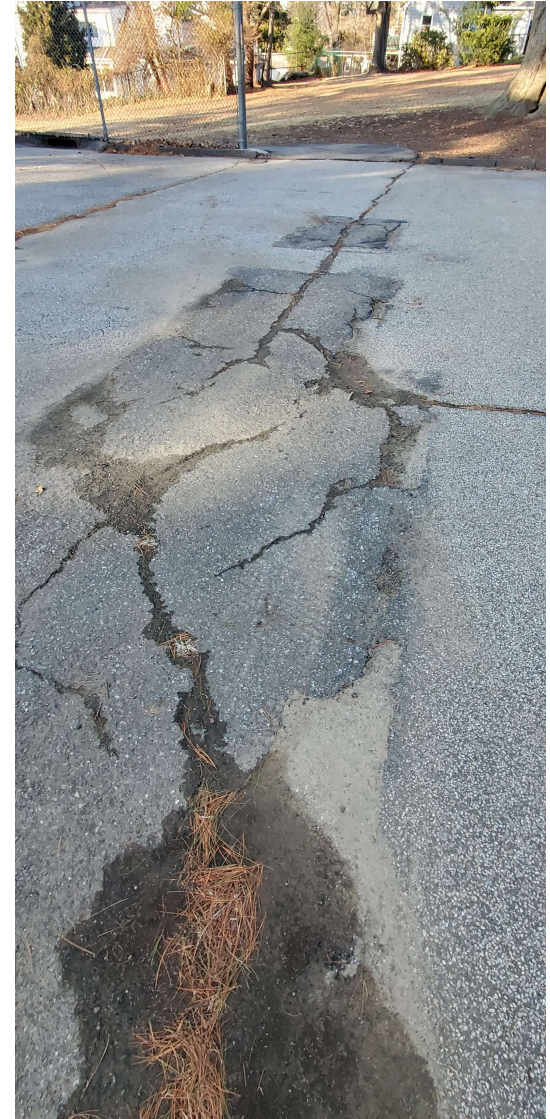
Dows Lane Play Area – Front of School





Facilities Operations & Maintenance

Dows Lane Basketball Court





Facilities Operations & Maintenance

Examples of Concrete Repair Needs





Facilities Operations & Maintenance

Oley Track and Meszaros Turf Field Nearing End of Life

- Installed in 2016 with expected 8-10 year life span
- Annual Fall and Spring Usage = 215 hours for Athletic contests (not including practice time), Rasbeck Relays, 372 hours of community use
- Experienced no downtime due to bad weather resulting in athletic contest stability
- Low injury rate with turf – coconut infill provides cushion but turf must be replaced within life span
- Track repairs occurring now –seeing wear and tear
- Field lights would allow greater flexibility/scheduling of use for Athletics and other community events
- Field lights are now very targeted, lighting only the field
- Rental of lights for Homecoming events problematic



Summary of New Considerations

| Consideration | Amount | Primary Strategic Plan Objective | Rationale |
|---|-----------|---|---|
| <p>Additional facility improvement projects</p> <p>List of suggested additional projects are shown on slide 34 with the Facilities Budget section</p> | \$306,900 | <p>Stewardship of Resources</p> <p>Learning Environment</p> | If revenue permits, it may be prudent to include one-time expenses, so we have budget flexibility year to year. The push ahead budget cannot cover all the facility improvement requests each year. |
| <p>Additional Equipment needs (see slide 31)</p> | \$31,470 | <p>Stewardship of Resources</p> <p>Learning Environment</p> | An additional floor burnisher, gator and palette jack increases the efficiency of the department and its ability to respond to the needs of the school community. |



Facilities Operations & Maintenance Proposed Budget

| 1620, 1621 | 2024-25 BUDGET | 2025-26 PROPOSED BUDGET | Variance | Variance % |
|------------------------------|---------------------------|--|------------------|-----------------------|
| Salaries | \$2,498,069 | \$2,523,960 | \$25,891 | 1.0% |
| Equipment | \$87,500 | \$137,640 | \$50,140 | 57.3% |
| Contractual | \$587,050 | \$695,300 | \$108,250 | 18.4% |
| Supplies | \$344,580 | \$384,900 | \$40,320 | 11.7% |
| Security | \$368,150 | \$380,000 | \$11,850 | 3.2% |
| Utilities | \$1,238,490 | \$1,234,725 | -\$3,765 | -0.3% |
| BOCES | \$131,825 | \$129,230 | -\$2,595 | -2.0% |
| Building Repair/ Projects | \$566,566 | \$546,145 | -\$20,421 | -3.6% |
| Total | \$5,822,230 | \$6,031,900 | \$209,670 | 3.6% |

Push Ahead Variances

- ❖ See next slides for equipment, contractual, supplies and list of Building Repair/Improvement projects
- ❖ Utilities reflect actual usage adjustments

New Considerations:

Additional facility projects – see slide 34
Equipment needs per slide 31



Central Data Processing Proposed Budget

| 1680 | 2024-25 BUDGET | 2025-26 PROPOSED BUDGET | Variance | Variance % |
|--------------|---------------------------|--|-----------------|-----------------------|
| Equipment | \$82,500 | \$120,000 | \$37,500 | 45.5% |
| Contractual | \$543,933 | \$529,879 | (\$14,054) | -2.6% |
| Supplies | \$15,000 | \$28,000 | \$13,000 | 86.7% |
| BOCES | \$245,332 | \$232,415 | (\$12,917) | -5.3% |
| Total | \$886,765 | \$910,294 | \$23,529 | 2.7% |

Push Ahead Variances

- ❖ Equipment includes replacement of 40 aging Access Points and 8 servers
- ❖ Increase in Supplies reflect items that don't meet equipment threshold but needed to maintain the network

New Considerations:

None



Special Items Proposed Budget

| 1900 | 2024-25 BUDGET | 2025-26 PROPOSED BUDGET | Variance | Variance % |
|--------------------------------|---------------------------|--|-----------------|-----------------------|
| Insurance | \$339,000 | \$360,000 | \$21,000 | 6.2% |
| Sewer Tax | \$60,000 | \$60,000 | \$0 | 0.0% |
| Refund of Property Tax | \$50,000 | \$50,000 | \$0 | 0.0% |
| BOCES Admin/Capital Charges | \$324,420 | \$327,616 | \$3,196 | 1.0% |
| Total | \$773,420 | \$797,616 | \$24,196 | 3.1% |

Push Ahead Variances

- ❖ Insurance costs increases due to Child Victims Act, cyber attacks, environmental events

New Considerations:

None



Transportation Proposed Budget

| 5510, 5540 | 2024-25 BUDGET | 2025-26 PROPOSED BUDGET | Variance | Variance % |
|---------------------------------------|---------------------------|--|------------------|-----------------------|
| Transportation Coordination | \$196,828 | \$206,500 | \$9,672 | 4.9% |
| In District Bus Routes | \$1,464,568 | \$1,340,000 | (\$124,568) | -8.5% |
| Private Schools/ Special Education | \$1,535,886 | \$2,055,500 | \$519,614 | 33.8% |
| Field Trips/Athletics | \$328,979 | \$395,725 | \$66,746 | 20.3% |
| Total | \$3,526,261 | \$3,997,725 | \$471,464 | 13.4% |

Push Ahead Variances:

- ❖ CPI increase of ~4% assumption and current usage
- ❖ Increased costs for special runs and costs of field trip busing

New Considerations:

None



Other Fiscal: Debt Service, Inter-fund Transfers

| | 2024-25 BUDGET | 2025-26 PROPOSED BUDGET | Variance | Variance % |
|---|--------------------|-------------------------------|------------------|---------------|
| Debt Service 9711 | \$3,546,606 | \$3,538,956 | (\$7,650) | -0.2% |
| Interfund Transfers Special Aid 9901 | \$75,000 | \$80,000 | \$5,000 | 6.7% |
| Interfund Transfer - Capital Fund 9950 | \$0 | \$0 | \$0 | 0.0% |
| Total | \$3,621,606 | \$3,618,956 | (\$2,650) | -0.1% |

Push Ahead Variances

- ❖ Based on current borrowing
- ❖ Transfer to Special Aid is for Extended School Year programs for special education students

New Consideration:

None



Budget Summary

| DESCRIPTION | 2024-25 APPROVED BUDGET | 2025-26 PUSH AHEAD BUDGET | VARIANCE | % | NEW BUDGET CONSIDER- ATIONS | 2025-26 PROPOSED BUDGET | VARIANCE | % |
|-----------------------------|-------------------------------|---------------------------------|----------------|-------------|--------------------------------------|-------------------------------|----------------|-------------|
| Board of Education | 99,850 | 100,525 | 675 | 0.7% | - | 100,525 | 675 | 0.7% |
| Chief School Admin. | 406,487 | 421,655 | 15,168 | 3.7% | - | 421,655 | 15,168 | 3.7% |
| Finance | 857,335 | 883,902 | 26,567 | 3.1% | - | 883,902 | 26,567 | 3.1% |
| Legal/Personnel/Public Info | 749,562 | 745,706 | (3,856) | -0.5% | - | 745,706 | (3,856) | -0.5% |
| Operation & Maint | 5,827,687 | 5,693,530 | (134,157) | -2.3% | 338,370 | 6,031,900 | 204,213 | 3.5% |
| Messenger/Mailing | 48,750 | 53,000 | 4,250 | 8.7% | - | 53,000 | 4,250 | 8.7% |
| Central Data Processing | 886,765 | 910,294 | 23,529 | 2.7% | - | 910,294 | 23,529 | 2.7% |
| Special Items | 773,420 | 797,616 | 24,196 | 3.1% | - | 797,616 | 24,196 | 3.1% |
| Transportation | 3,526,261 | 3,997,725 | 471,464 | 13.4% | - | 3,997,725 | 471,464 | 13.4% |
| Debt Service | 3,546,606 | 3,538,956 | (7,650) | -0.2% | - | 3,538,956 | (7,650) | -0.2% |
| Interfund Transfers | 75,000 | 80,000 | 5,000 | 6.7% | - | 80,000 | 5,000 | 6.7% |
| TOTAL BUDGET | 16,797,723 | 17,222,909 | 425,186 | 2.5% | 338,370 | 17,561,279 | 763,556 | 4.5% |



Recap of Proposals

The proposals discussed tonight:

- Align with our Strategic Goals
- Demonstrate how facility and maintenance relate to student learning experiences
- Represent our commitment to maintaining our facilities
- Address important infrastructure needs and deferred maintenance
- Address needs of our community
- Maintain flexibility for future budgets with one time cost proposals
- Will be under consideration and will be modified throughout the budget process as the balance of the budget remains in development



Future Budget Discussions

| Date* | Meeting Topic |
|-------------------|--|
| Tuesday March 11 | BOE meeting - Budget presentation on curriculum, technology, athletics, special education/pupil personnel services |
| Tuesday, March 25 | BOE meeting – Superintendent’s Proposed 2023-24 Budget and revenue presentation |
| 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 - 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.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: https://us06web.zoom.us/j/3041933746 |
| Irvington Senior Center | Wednesday, 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