



**IRVINGTON**  
UNION FREE SCHOOL DISTRICT

2025-26

Proposed Budget



# Vision for Tomorrow

Our vision is to be an ever stronger district:

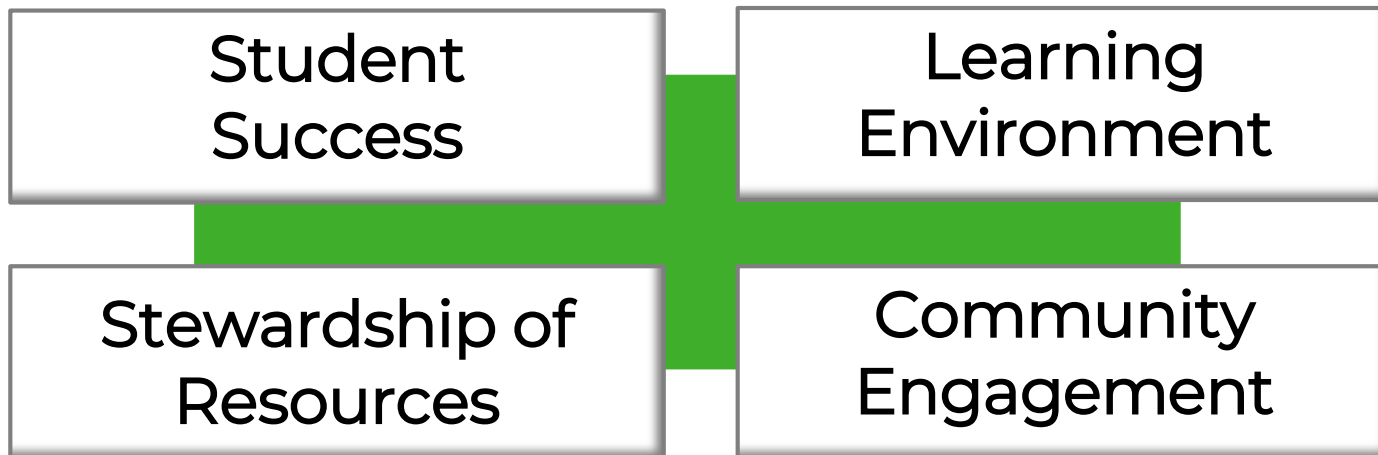
- supporting each student's academic and social emotional growth with continually improving programs
- in safe, well-maintained, flexible learning facilities
- in which our staff is supported with consistent, high-quality professional development and fair contracts
- and our fiscal health is sustainable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

- Through the process, the Board has reviewed the following:
  - Budgetary ceiling - responsible growth
  - Fund balance appropriation level
  - Need to maintain a sustainable financial future
- Critical discussions:
  - Each of the meetings were important to review proposals and hear from constituents
  - Board provided Administration with budget direction



# Budgetary Summary

2024-25 Budget	\$76,088,100
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Push Ahead Increase*	\$3,050,646
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Amount for New Considerations	<u>\$437,654</u>
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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.



# 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
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
Update HVAC controls (CMS/MS)	\$33,000
* Cost includes a push ahead offset. Total offsets to push ahead budget equals \$195,000.	
<b>Total</b>	<b>\$437,653</b>



# Tax Levy Cap

Tax Levy 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)		\$ 15,455
- Exemptions (Base year)		\$ 2,332,411
Subtotal		\$ 64,516,618
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		\$ 67,970,747
Allowable Tax Levy Increase Within Tax Cap		3.93%
Net Increase		\$ 2,569,461



# Proposed Revenue Budget

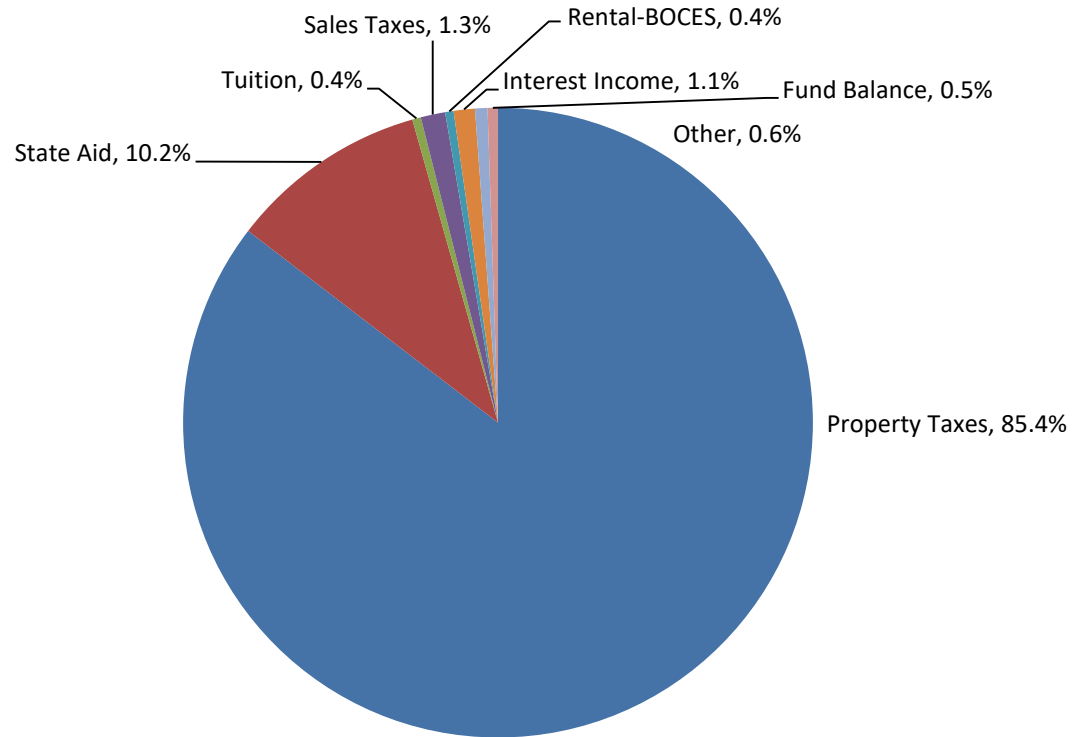
REVENUE SOURCE	2024-25 BUDGET	2025-26 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
Property Taxes	\$65,401,286	\$67,970,747	\$2,569,461	3.9%
State Aid	\$7,453,301	\$8,115,091	\$661,790	8.9%
Tuition	\$421,840	\$351,000	(\$70,840)	-16.8%
Sales Taxes	\$980,000	\$1,000,000	\$20,000	2.0%
Rental-BOCES	\$334,308	\$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	3,962,122	139,953	3.7%	0	3,962,122	139,953	3.7%
Operations & Maint	5,827,687	5,693,530	(134,157)	-2.3%	33,000	5,726,530	(101,157)	-1.7%
Instruction	21,005,208	21,399,783	394,575	1.9%	21,730	21,421,513	416,305	2.0%
Special Education	10,474,863	11,039,838	564,975	5.4%	5,217	11,045,055	570,192	5.4%
Instructional Support	9,770,909	9,905,428	134,519	1.4%	265,146	10,170,574	399,665	4.1%
Transportation	3,526,261	3,999,225	472,964	13.4%	0	3,999,225	472,964	13.4%
Employee Benefits	18,114,397	19,599,864	1,485,467	8.2%	112,561	19,712,425	1,598,028	8.8%
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>\$79,138,746</b>	<b>\$3,050,646</b>	<b>4.0%</b>	<b>\$437,654</b>	<b>\$79,576,400</b>	<b>3,488,300</b>	<b>4.58%</b>
Proposed Budget Revenue						\$79,576,400		
Amount Over						\$0		



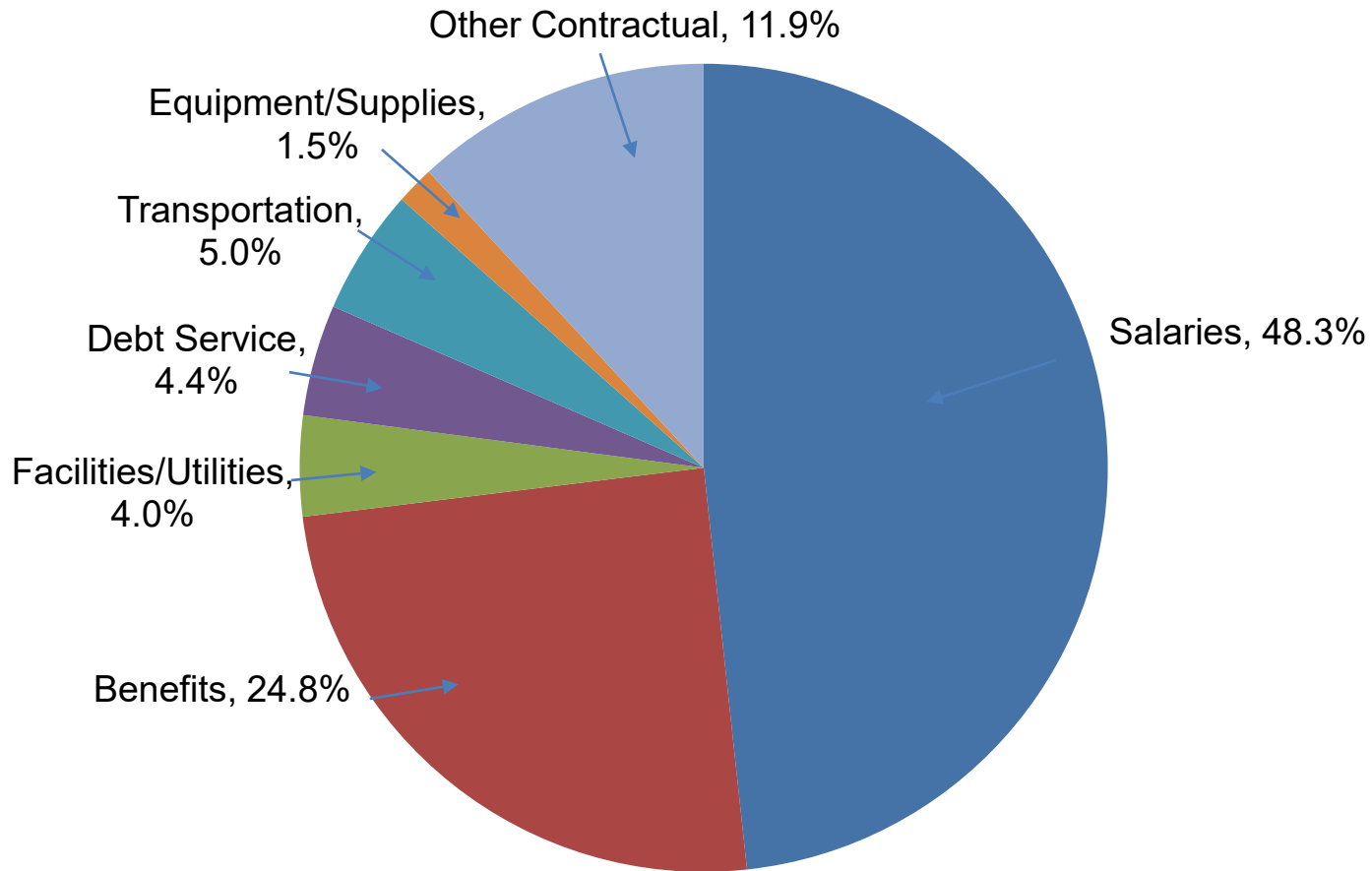
# Proposed Budget Expenditure by Category

CATEGORY	2024-25 APPROVED BUDGET	2025-26 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE	% of BUDGET
Salaries	\$37,051,541	\$38,426,912	\$1,375,371	3.7%	48.3%
Benefits	\$18,114,397	\$19,712,425	\$1,598,028	8.8%	24.8%
Facilities <small>excluding salaries</small>	\$3,329,618	\$3,202,570	(\$127,048)	-3.8%	4.0%
Debt Service	\$3,546,606	\$3,538,956	(\$7,650)	-0.2%	4.4%
Transportation	\$3,526,261	\$3,999,225	\$472,964	13.4%	5.0%
Equipment/Supplies	\$1,112,199	\$1,216,360	\$104,161	9.4%	1.5%
Other Contractual	\$9,407,478	\$9,479,952	\$72,474	0.8%	11.9%
<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**





# 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 undesignated 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





# Separate Proposition for Capital Reserve

**Proposition: To spend \$3,950,000 from Capital Reserve for the following purposes:**

- Replacement of the Meszaros Turf Field \*
- Resurfacing the Peter Oley Track
- Addition of Field Lights for the Track and Field
- Paving and refurbishment of the Dows Lane Basketball Court and Peaceful Play area
- Paving the Middle School Basketball Court
- Removal of outdated casework (cabinetry) in many High School classrooms
- Renovation of a student bathroom at the High School
- Concrete repairs District-wide
- Window replacements at the Middle School

Presentations given at the March 25<sup>th</sup> and April 8th Board of Education Meetings outline the above listed improvements, and for additional information, please view the [Capital Reserve FAQ](#) all of which are located on the District website at [www.irvingtonschools.org](http://www.irvingtonschools.org) under Budget.



# Capital Reserve Spending Proposition

## What is a Capital Reserve?

- The Capital Reserve was established to fund larger capital expenditures that could not be supported in the annual general fund budget and are typically smaller than projects that are included in a capital bond project. This reserve is one of our several reserve funds, each having a specific purpose.
- The District established our capital reserve in 2015 to fund up to \$1,500,000 and increased it to \$10,000,000 in 2023. The establishment of the reserve fund was voter approved.
- The reserve is funded through annual budget surpluses that are not allocated to other reserves, appropriations for following year budget, encumbrances or our undesignated fund balance.
- These funds can only be used for capital improvements.
- As of June 2024, the Capital Reserve amount is \$4,034,571 which includes funding and interest revenue.



# Capital Reserve Spending Proposition

## What Did The District Envision Using This Reserve For?

The District initially planned on using this reserve for the turf and track replacement knowing they have an approximate 10 year life span. Funds were also added to tackle other projects that are part of our long range facilities plan. The use of a reserve saves the District money as it eliminates the need to borrow and pay interest. Instead, the District is accruing interest on the funds in the reserve account.

## How Can The Capital Reserve Fund Be Accessed?

To spend from the capital reserve, voters must approve the spending via a proposition on a ballot. The vote can occur at any time of the year. We propose adding this proposition to the may 20th Budget/Board Trustee election vote versus holding a separate vote for this purpose to not incur additional vote costs.



# Capital Reserve Spending Proposition

## Will Spending From This Reserve Increase Taxes?

This spending will strictly come from the funds set aside in the Capital Reserve and will not impact the tax levy or tax rate. Unlike a Capital Bond Project/Proposition, there is no borrowing associated with using the funds in the Reserve.

## When Will The Work Be Completed?

After a successful vote, the District will work with our Architects to create the specifications needed to submit to the State Education Department so we can receive building permits and eventually state aid on projects that are aidable. This will take several months. Our best estimate is to plan on work commencing the Summer of 2026. It is possible that once we have permits and can bid out the work, some of this work might be able to get done over a break period.

We will look to minimize construction cost which also means grouping similar work together (such as all paving and concrete repair) to get a favorable bid.

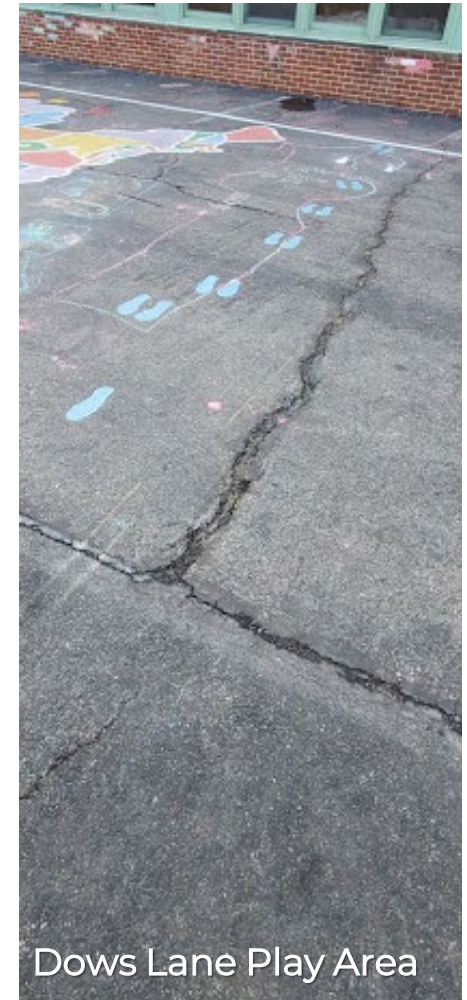


# Capital Reserve Spending Proposition

## Updating Facilities



These play areas are in need of repair and repaving. We will be reviewing possibilities for expansion of recreational uses.





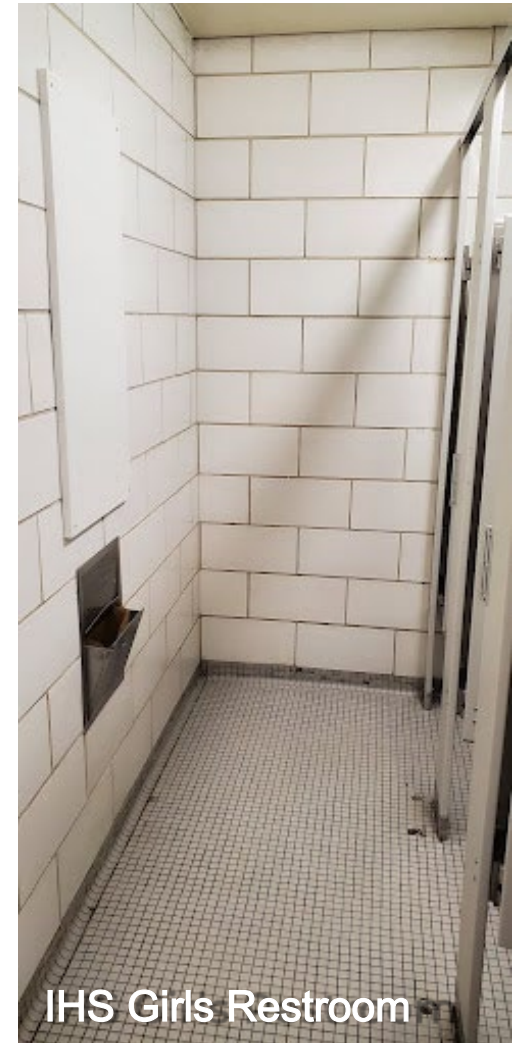


# Capital Reserve Spending Proposition

## Updating Facilities



High School Classroom Cabinetry



IHS Girls Restroom

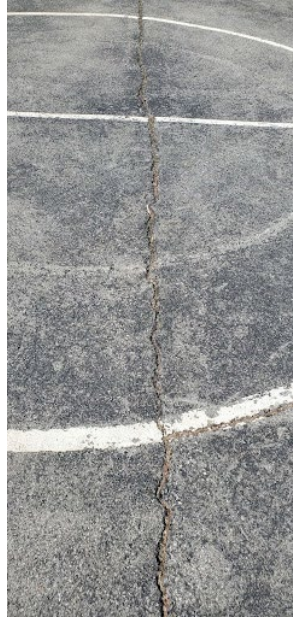


# Capital Reserve Spending Proposition

## Addressing Safety Concern



**Windows that  
open outward into  
walkways**



**Middle School Basketball Court**





# Capital Reserve Spending Proposition

## Section One

Section One is comprised of schools located in Westchester, Rockland, Putnam and parts of Dutchess Counties. **87% have or will have lights in the near future.** The schools listed below have or will have lights during the 2025-26 school year.

### Currently Have Lights

- |                    |                  |                |
|--------------------|------------------|----------------|
| • Arlington        | • New Rochelle   | • Tappan Zee   |
| • Bedford/Fox Lane | • North Rockland | • Valhalla     |
| • Brewster         | • North Salem    | • Walter Panas |
| • Carmel           | • Nyack          | • Westlake     |
| • Chappaqua        | • Ossining       | • White Plains |
| • Clarkstown North | • Pawling        | • Yonkers      |
| • Clarkstown South | • Pearl River    | • Yorktown     |
| • Edgemont         | • Peekskill      |                |
| • Harrison         | • Pelham         |                |
| • Hendrick Hudson  | • Poughkeepsie   |                |
| • John Jay EF      | • Putnam Valley  |                |
| • John Jay CR      | • Ramapo         |                |
| • Lakeland         | • Roy C. Ketcham |                |
| • Mamaroneck       | • Rye            |                |
| • Mahopac          | • Scarsdale      |                |
| • Westlake         | • Somers         |                |
| • Mt. Vernon       | • Spring Valley  |                |
| • Nanuet           | • Suffern        |                |

### Approved For Installation

- Ardsley
- Byram Hills
- Croton
- Port Chester
- Tarrytown

### Currently Presenting to BOE

- Dobbs Ferry
- Pleasantville







# Future Budget Discussions

Date	Meeting Topic
Tuesday, May 6	Official 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 pm	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)