

Irvington UFSD



2016-17

SUPERINTENDENT'S PROPOSED BUDGET

MARCH 22, 2016

Public Meetings

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- January 12 Administrative Roundtable-Discussion of Needs
- February 9 State of the Budget
- February 23 Business, Debt Service, B&G, Transportation, & Insurance
- March 8 Curriculum, Technology, Athletics, PPS, Special Education, & Employee Benefits
- **March 22 Superintendent's Proposed Budget, Revenue, Tax Cap**
- April 5 Budget Discussion
- April 12 Budget Discussion & Revisions
- April 19 Budget Adoption
- May 3 Budget Hearing
- May 17 Budget Vote & BOE Trustee Election

Additional Public Forums To Be Facilitated

Developing the Financial Plan for Student Success

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- Budget process is a thoughtful journey
- Focus on student, program and facility needs
- Contemplate long-range impact of each proposal
- Engage in and maintain consistent, transparent dialogue
 - Related challenges such as tax-cap
 - Program and facilities needs
- Maintain a balanced focus on educational excellence with a responsible tax rate

Budget - Development Objectives

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- Develop fiscally responsible budget that is mindful of the impact of the school budget on the entire school community
- Provide opportunity for:
 - New and expanded student experiences
 - Enhanced curriculum
 - Professional Development
 - Maintain and improve facilities
- Sustain required and valued services and programs:
 - AP courses, honors, electives
 - Extracurricular experiences
 - Clubs & athletics
 - Bus Monitors
 - Special education
 - Support services (i.e. Guidance & Student Assistance Counselor)

Administrative Budgetary Adjustments

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<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
A1620.200	Delete adjustable ladder	-850
A1620.200	Delete key cutting machine (purchased this year)	-\$3,650
A1620.200	correction to original data (incl. 1 air conditioner)	-\$225
A1621.410	Delete replacement of gym partition at Dows	-\$14,200
A1621.410	Reduce MS window stops (do in-house @ \$400 est.)	-\$24,600
A1621.400	Delete 3 picnic tables at Dows Lane	-\$1,900
A1621.400	Delete outside contractor for ext. stair railings at Dows Lane (will do in-house)	-\$7,500
A1621.400	Remove cost to replace existing water fountain w/bottle filling station at MSS (food service to pay)	-\$1,600
A1621.400	Delete painting of hall lockers at Main St. School	-\$13,680
A1621.400	Delete painting of main office suite-Main St.	-\$11,000
A1621.400	Delete painting of rooms 401 & 403 at Main St.	-\$10,500
A1621.400	Delete painting in A & B wings - Middle School	-\$33,000
A1670.400	Reduce postage	-\$720
A1950.400	Reduce North Yonkers sewer tax	-\$2,000
A1310.400	Bid service - EdData (actual contract received)	-\$560
A5540.400	Reduction in transportation contracts	-\$90,000
	TOTAL BUDGET CUTS	<hr/> -\$215,985
	<u>BUDGET INCREASES</u>	
A2630.200	Increase in Tech Equipment (difference between wiring + server)	\$10,000
A1621.410	Increase cost of installing irrigation system to Lower Dows Field from \$10,000 to \$12,000	\$2,000
A1621.410	Increase cost of replacing existing fence in front of Main St. School from \$5,200 to \$8,000	\$2,800
	Total Budget Adjustments	<hr/> -\$201,185
	NEW BUDGET TOTAL	\$58,688,325
	% increase	1.78%

2016-17 Projected Revenue

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REVENUE SOURCE	2015-16 BUDGET	2016-17 SUPT. BUDGET	\$ VARIANCE	% VARIANCE
Property Taxes & PILOT	\$51,624,598	\$52,130,253 *	\$505,655	0.98%
State Aid	\$3,285,502	\$3,742,635	\$457,133	13.91%
Tuition	\$900,000	\$875,000	(\$25,000)	-2.78%
Sales Taxes	\$480,000	\$500,000	\$20,000	4.17%
Rental-BOCES	\$315,000	\$300,537	(\$14,463)	-4.59%
Other	\$636,900	\$639,900	\$3,000	0.47%
TOTAL	\$57,242,000	\$58,188,325	\$946,325	1.65%
Approp. Fund Balance	\$422,000	\$500,000	\$78,000	18.48%
TOTAL BUDGET	\$57,664,000	\$58,688,325	\$1,024,325	1.78%

*** \$550,735 OVER TAX CAP**

2016-17 Projected Expenditures

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EXPENSE CATEGORY	2015-16 BUDGET	2016-17 SUPT. BUDGET	\$ VARIANCE	% VARIANCE
Salaries	\$ 29,270,964	\$ 30,318,582	\$ 1,047,618	3.58%
Benefits	\$ 12,336,196	\$ 12,556,002	\$ 219,806	1.78%
Other	\$ 7,703,701	\$ 7,761,010	\$ 57,309	0.74%
Debt Service	\$ 5,134,172	\$ 5,016,731	\$ (117,441)	-2.29%
Transportation	\$ 2,280,967	\$ 2,121,000	\$ (159,967)	-7.01%
Utilities	\$ 938,000	\$ 915,000	\$ (23,000)	-2.45%
TOTAL	\$ 57,664,000	\$ 58,688,325	\$ 1,024,325	1.78%

2016-17 Tax Cap Calculation

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Prior Year Tax Levy	\$	50,927,598
Assessment Growth Factor		<u>1.0000</u>
Adjusted Prior Year Tax Levy	\$	50,927,598
+ PILOTS (Base year)	\$	689,452
- Exemptions (Base year)	\$	<u>(2,864,329)</u>
Subtotal	\$	48,752,721
x CPI or 2%		0.1200%
- PILOTS (Ensuing year)	\$	(689,000)
+ Carryover		
+ Exemptions (Ensuing year)		<u>2,768,294</u>
= Allowable Tax Levy for Next Year (may or may not = 2%)	\$	50,890,518
Allowable Tax Levy Increase Within the Tax Cap		-0.07% (\$37,080)

2016-2017 Proposed Budget

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CODE	DESCRIPTION	FTE	2015-16 APPROVED BUDGET	2016-17 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2016-17 NEW BUDGET CONSIDERATIONS	2016-17 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
1000	Board of Education	1.0	69,195	72,243	3,048	4.40%	-	72,243	3,048	4.40%
1200	Chief School Admin.	2.0	359,459	361,330	1,871	0.52%	-	361,330	1,871	0.52%
1300	Finance	4.7	597,608	606,729	9,121	1.53%	-	606,729	9,121	1.53%
1400	Staff	1.0	372,818	392,822	20,004	5.37%	13,500	406,322	33,504	8.99%
1600	Operation & Maint	27.0	3,834,990	3,934,182	99,192	2.59%	-	3,934,182	99,192	2.59%
1670	Messenger/Mailing		51,450	46,680	(4,770)	-9.27%	-	46,680	(4,770)	-9.27%
1680	Central Data Processing		184,633	191,200	6,567	3.56%	-	191,200	6,567	3.56%
1900	Special Items		451,337	465,547	14,210	3.15%	-	465,547	14,210	3.15%
2000	Inst.Improv./Admin	12.0	1,742,906	1,816,733	73,827	4.24%	-	1,816,733	73,827	4.24%
2110	Instruction	146.53	17,119,546	17,539,919	420,373	2.46%	-	17,539,919	420,373	2.46%
2200	Special Education	79.94	8,381,916	8,574,398	192,482	2.30%	-	8,574,398	192,482	2.30%
2280	Occupational Education	1.0	131,942	132,884	942	0.71%	-	132,884	942	0.71%
2600	Library	5.5	541,761	541,357	(404)	-0.07%	-	541,357	(404)	-0.07%
2630	Instructional Tech	7.6	1,040,273	1,170,487	130,214	12.52%	-	1,170,487	130,214	12.52%
2800	Pupil Personnel Svcs	10.5	1,138,779	1,218,152	79,373	6.97%	-	1,218,152	79,373	6.97%
2810	Guidance	8.0	845,707	872,926	27,219	3.22%	-	872,926	27,219	3.22%
2850	Co-Curricular		123,628	125,639	2,011	1.63%	-	125,639	2,011	1.63%
2855	Interscholastic	1.21	869,177	862,864	(6,313)	-0.73%	-	862,864	(6,313)	-0.73%
5500	Transportation	0.3	2,280,967	2,121,000	(159,967)	-7.01%	-	2,121,000	(159,967)	-7.01%
9000	Employee Benefits		12,336,196	12,556,002	219,806	1.78%	-	12,556,002	219,806	1.78%
9700	Debt Service		5,134,712	5,016,731	(117,981)	-2.30%	-	5,016,731	(117,981)	-2.30%
9900	Interfund Transfers		55,000	55,000	-	0.00%	-	55,000	-	0.00%
TOTAL BUDGET		308.28	\$57,664,000	\$58,674,825	\$1,010,825	1.75%	\$13,500	\$58,688,325	1,024,325	1.78%

Tax Rate Variance

As a result in shifts in the local assessments, there is a larger than normal increase in the tax rate.

$$50,927,598 \div 73,649,104 = 0.6915$$

<u>2015-16</u>	<u>TAX LEVY</u>	<u>ASSESSED VALUE</u>	<u>TAX RATE</u>		
\$57,664,000	\$50,927,598	\$73,649,104	\$690.14		
<u>2016-17</u>	<u>TAX LEVY</u>	<u>ASSESSED VALUE - last year</u>	<u>TAX RATE</u>		
\$58,688,325	\$51,441,253	\$73,649,104	\$698.46		
	TAX RATE INCREASE if assessments remained same			\$8.32	1.21%
<u>2016-17</u>	<u>TAX LEVY</u>	<u>ASSESSED VALUE - current</u>	<u>TAX RATE</u>	<u>rate per million (dollars per million)</u>	
\$58,688,325	\$51,441,253	\$72,827,129	\$706.35		
	EST. ACTUAL TAX RATE INCREASE			\$16.21	2.35%

$$51,441,253 \div 72,827,129 = 0.70635$$

Tax Rate and Your Taxes Based on School Budget

Home Assessed Value	Equal. Rate 2015	Taxable Assessed Value	2015-16 rate per M	Taxes	2016-17 est. rate per M	Estimated Taxes	Est. Change
\$ 250,000	3.09%	\$ 7,725	690.14	\$ 5,331	\$ 706.35	\$ 5,457	\$ 126
\$ 500,000	3.09%	\$ 15,450	690.14	\$ 10,663	\$ 706.35	\$ 10,913	\$ 250
\$ 1,000,000	3.09%	\$ 30,900	690.14	\$ 21,325	\$ 706.35	\$ 21,826	\$ 501
\$803,075 Avg. Assessed value	3.09%	\$ 24,815	690.14	\$ 17,126	\$ 706.35	\$ 17,528	\$ 402

Tax increase for \$1,000,000 home: 2.35%

Taxable Assessed Value x (rate per M ÷ 1,000,000)

Column 3 x Column 4 ÷ 1,000,000 = \$21,325

Column 3 x Column 7 ÷ 1,000,000 = \$21,826

Irvington School Budget Trends

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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	\$58,688,325	1.78%	\$706.35	2.35%

LOWEST % TAX INCREASE IN 6 YEARS

Budgetary Considerations

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- As an outgrowth of prior meetings and discussions with the Buildings and Grounds Committee, additional considerations are being presented
- Any additions will result in shifts to the data presented tonight

Summary of Budgetary Considerations

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CATEGORY	LOCATION	COST	% BUDGET INCREASE
Air Conditioners (40) + Electrical Upgrade	HS (12), MS (9), MSS (12), DOWS (7)	\$102,600	0.18%
Grounds Foreman or Outside Contractor	District Wide	\$91,000	0.16%
1.0 FTE Library Media Specialist	Campus	\$106,000	0.18%
.2 FTE PLTW- Engineering	High School	\$21,200	0.04%
1.0 FTE Technology Teacher	Main Street School and Dows Lane	\$106,000	0.18%
.5 FTE School Psychologist	Main Street School	\$53,000	0.09%
Technology - switch	District Wide	\$85,000	0.14%
TOTAL NEW BUDGET CONSIDERATIONS		\$564,800	

Next Steps

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- Discussion, question & answer tonight
- Direction to administration on budgetary considerations & targeted tax rate
- Dialogue to continue at future meetings
- Feedback will be reflected in the next budget discussion on April 5

Future Budget Discussions

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Tuesday, Apr 5, 2016	BOE meeting – Budget Discussion
Monday , Apr 11, 2016	Community Budget Discussion – Irvington Public Library 10:00am
Tuesday, Apr 12, 2016	BOE meeting – Budget Discussion & Revision – Additional Meeting
Tuesday, Apr 19, 2016	Community Budget Discussion – Irvington Senior Center 1:00pm
Tuesday, Apr 19, 2016	BOE meeting - Budget Adoption
Monday, Apr 25, 2016	PTSA General Meeting and Budget Discussion – CPR 9:30am
Monday, May 2, 2016	Supt. to Present to Village Trustees – Village Hall 7:00pm
Tuesday, May 3, 2016	BOE Budget Hearing followed by regular meeting
Tuesday, May 10, 2016	Community Budget Discussion – Irvington Public Library 7:00pm
Tuesday, May 17, 2016	Annual Meeting - BUDGET VOTE

Question & Answer

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