

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget Summary 2024-25

CODE	DESCRIPTION	2023-24 APPROVED BUDGET	2024-25 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2024-25 NEW BUDGET CONSIDERATIONS	2024-25 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
1000	Board of Education	136,040	95,350	(40,690)	-29.9%	4,500	99,850	(36,190)	-26.6%
1200	Chief School Admin.	397,223	406,487	9,264	2.3%	-	406,487	9,264	2.3%
1300	Finance	797,350	847,335	49,985	6.3%	10,000	857,335	59,985	7.5%
1400	Staff	708,238	737,539	29,301	4.1%	12,023	749,562	41,324	5.8%
1600	Operation & Maint	5,489,768	5,671,329	181,561	3.3%	156,359	5,827,687	337,919	6.2%
1670	Messenger/Mailing	46,910	48,750	1,840	3.9%	-	48,750	1,840	3.9%
1680	Central Data Processing	932,777	886,765	(46,012)	-4.9%	-	886,765	(46,012)	-4.9%
1900	Special Items	686,663	773,420	86,757	12.6%	-	773,420	86,757	12.6%
2000	Curr Dev & Supervision	2,431,110	2,502,062	70,952	2.9%	21,691	2,523,753	92,643	3.8%
2110	General Education Instructio	19,896,880	20,535,382	638,502	3.2%	179,725	20,715,107	818,227	4.1%
2250	Special Education Instruction	10,218,864	10,399,863	180,999	1.8%	-	10,399,863	180,999	1.8%
2280	Occupational Education	273,000	268,410	(4,590)	-1.7%	-	268,410	(4,590)	-1.7%
2610	Library	697,492	693,498	(3,994)	-0.6%	-	693,498	(3,994)	-0.6%
2630	Instructional Tech	1,743,557	1,774,430	30,873	1.8%	96,115	1,870,545	126,988	7.3%
2800	Pupil Personnel Svcs	1,964,286	2,046,286	82,000	4.2%	5,773	2,052,059	87,773	4.5%
2810	Guidance	1,121,293	1,163,455	42,162	3.8%	-	1,163,455	42,162	3.8%
2850	Co-Curricular	254,265	281,459	27,194	10.7%	-	281,459	27,194	10.7%
2855	Interscholastic	1,131,608	1,175,724	44,116	3.9%	32,107	1,207,831	76,223	6.7%
5500	Transportation	3,350,499	3,517,461	166,962	5.0%	8,800	3,526,261	175,762	5.2%
9000	Employee Benefits	17,015,116	18,018,450	1,003,334	5.9%	95,947	18,114,397	1,099,281	6.5%
9700	Debt Service	3,711,181	3,546,606	(164,575)	-4.4%	-	3,546,606	(164,575)	-4.4%
9900	Interfund Transfers	75,000	75,000	0	0.0%	-	75,000	0	0.0%
TOTAL BUDGET		\$73,079,120	\$75,465,061	\$2,385,941	3.3%	\$623,040	\$76,088,100	3,008,980	4.12%
Revenue							\$76,088,100		
Over/Under							\$0		

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25
BOARD OF EDUCATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
1010 Board of Education													
400	Other Expense		34,000	34,000	-	0.0%	-	34,000	0	0.0%	32,373	30,345	23,484
450	Supplies		7,500	7,500	-	0.0%	-	7,500	0	0.0%	24,388	7,343	1,345
490	BOCES		11,275	11,750	475	4.2%	-	11,750	475		10,857	10,803	10,785
	Total Board of Education		\$ 52,775	\$ 53,250	\$ 475	0.9%	\$ 0	\$ 53,250	\$ 475	0.9%	67,618	48,491	35,614
1040 District Clerk													
160	Salary		52,815	11,100	(41,715)	-79.0%	-	11,100	(41,715)	-79.0%	50,545	46,833	41,622
400	Other Expense		9,500	9,500	-	0.0%	-	9,500	0	0.0%	3,238	7,151	3,748
450	Supplies		1,500	1,500	-	0.0%	-	1,500	0	0.0%	808	-	619
	Total District Clerk		\$ 63,815	\$ 22,100	\$ (41,715)	-65.4%	\$ 0	\$ 22,100	\$ (41,715)	-65.4%	54,591	53,984	45,989
1060 District Meeting													
400	Other Expense		9,500	10,000	500	5.3%	-	10,000	500	5.3%	8,052	5,878	13,732
450	Supplies		2,650	2,500	(150)	-5.7%	-	2,500	(150)	-5.7%	665	1,212	354
490	BOCES		7,300	7,500	200	2.7%	4,500	12,000	4,700	64.4%	6,350	6,200	7,010
	Total District Meeting		\$ 19,450	\$ 20,000	\$ 550	2.8%	\$ 4,500	\$ 24,500	\$ 5,050	26.0%	15,067	13,290	21,096
TOTAL BOARD OF EDUCATION			\$ 136,040	\$ 95,350	\$ (40,690)	-29.9%	\$ 4,500	\$ 99,850	\$ (36,190)	-26.6%	137,276	115,765	102,699

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services
1040.160 Position combined with SBO/Treasurer - offset increase in Finance code

NEW CONSIDERATIONS:
Tablets for voting

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25
CHIEF SCHOOL ADMINISTRATOR

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
<u>1240 Chief School Administrator</u>													
150/160	Salary	2.0	368,858	375,537	6,679	1.8%	-	375,537	6,679	1.8%	363,045	359,691	352,251
200	Equipment		0		0	0.0%	-	0	0	0.0%	0	0	0
400	Other Expense		23,365	25,700	2,335	10.0%	-	25,700	2,335	0.0%	24,630	18,510	15,131
450	Supplies		5,000	5,250	250	5.0%	-	5,250	250	0.0%	4,129	2,742	4,139
TOTAL CHIEF SCHOOL ADMINISTRATOR			\$ 397,223	\$ 406,487	\$ 9,264	2.3%	\$ 0	\$ 406,487	\$ 9,264	2.3%	391,804	380,943	371,521

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25

FINANCE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
1310 Business Administration													
150/160	Salary	5.0	400,603	447,928	47,325	11.8%	-	447,928	47,325	11.8%	376,581	354,541	341,138
200	Equipment		0	0	0	0.0%	-	0	0	0.0%	0	0	0
400	Other Expense		59,682	60,350	668	1.1%	10,000	70,350	10,668	17.9%	41,023	55,731	48,347
450	Supplies		9,000	17,000	8,000	88.9%	-	17,000	8,000	88.9%	11,506	4,347	3,015
490	BOCES Services		106,565	96,694	(9,871)	-9.3%	-	96,694	(9,871)	-9.3%	111,996	96,949	88,297
	Total Business Administration		\$ 575,850	\$ 621,972	\$ 46,122	8.0%	\$ 10,000	\$ 631,972	\$ 56,122	9.7%	541,106	511,568	480,797
1320 Auditing													
400	External Auditor		38,000	38,000	0	0.0%	-	38,000	0	0.0%	31,500	32,000	31,000
401	Internal Auditor		30,000	30,000	0	0.0%	-	30,000	0	0.0%	15,000	15,000	7,800
402	Claims Auditor		12,000	12,000	0	0.0%	-	12,000	0	0.0%	9,900	9,600	8,700
	Total Auditing		\$ 80,000	\$ 80,000	\$ 0	0.0%	\$ 0	\$ 80,000	\$ 0	0.0%	56,400	56,600	47,500
1325 Treasurer													
160	Salary	1.0	141,000	144,763	3,763	2.7%	-	144,763	3,763	2.7%	132,441	120,090	103,860
450	Supplies		500	600	100	20.0%	-	600	100	20.0%	223	56	
	Total Treasurer		\$ 141,500	\$ 145,363	\$ 3,863	2.7%	\$ 0	\$ 145,363	\$ 3,863	2.7%	132,664	120,146	103,860
	TOTAL FINANCE		\$ 797,350	\$ 847,335	\$ 49,985	6.3%	\$ 10,000	\$ 857,335	\$ 59,985	7.5%	730,170	688,314	632,157

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

BOCES decrease represents reduced subscriptions offset by contractual
 Restructure of Business Office duties from District Clerk to Account Clerk

NEW CONSIDERATIONS:

Matching funds for Records Management grants

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25
LEGAL/HR/PUBLIC INFO

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
<u>1420 Legal</u>													
400	Other Expense		420,000	428,600	8,600	2.0%	-	428,600	8,600	2.0%	226,514	269,863	361,478
490	BOCES - Hearing Officer		500	500	0	0.0%	-	500	0	0.0%	330	330	330
	Total Legal		\$ 420,500	\$ 429,100	\$ 8,600	2.0%	\$ 0	\$ 429,100	\$ 8,600	2.0%	226,844	270,193	361,808
<u>1430 Personnel</u>													
160	Salary	1.0	88,900	93,157	4,257	4.8%	-	93,157	4,257	4.8%	87,044	81,502	77,367
400	Other Expense		30,865	31,200	335	1.1%		31,200	335	1.1%	5,640	2,532	8,041
450	Supplies		1,200	1,500	300	25.0%	-	1,500	300	25.0%	685	935	676
490	BOCES/Recruitment		38,758	39,005	247	0.6%	-	39,005	247	0.6%	22,745	20,859	19,433
	Total Personnel		\$ 159,723	\$ 164,862	\$ 5,139	3.2%	\$ 0	\$ 164,862	\$ 5,139	3.2%	116,114	105,828	105,517
<u>1480 Public Information</u>													
400	Other Expense		15,000	22,000	7,000	46.7%	12,023	34,023	19,023	126.8%	8,057	10,438	19,357
450	Supplies		1,000	1,000	-	100.0%	-	1,000	0	100.0%	325	245	715
490	BOCES Services		112,015	120,577	8,562	7.6%	-	120,577	8,562	7.6%	90,769	73,718	37,211
	Total Public Information		\$ 128,015	\$ 143,577	\$ 15,562	12.2%	\$ 12,023	\$ 155,600	\$ 27,585	21.5%	99,151	84,401	57,283
	TOTAL STAFF		\$ 708,238	\$ 737,539	\$ 29,301	4.1%	\$ 12,023	\$ 749,562	\$ 41,324	5.8%	442,109	460,422	524,608

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1480.400 increase reflects needed funds for translations

1480 Increased BOCES cost includes and general price increases

NEW CONSIDERATIONS:

Stipend for translator services

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25**

OPERATIONS AND MAINTENANCE

CODE	DESCRIPTION	FTE	2023-24 APPROVED BUDGET	2024-25 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2024-25 NEW BUDGET CONSIDERATIONS	2024-25 PROPOSED BUDGET	CHANGE	% VARIANCE	2022-23 ACTUAL	2021-22 ACTUAL	2020-21 ACTUAL
1620 Operations													
160	Custodial Staff	27.0	2,180,296	2,248,233	67,937	3.1%	-	2,248,233	\$ 67,937	3.1%	2,037,808	2,075,159	1,974,271
200	Equipment		24,500	30,000	5,500	22.4%	-	30,000	5,500	22.4%	0	0	12,790
400	Other Expense - Daily operations		95,100	96,650	1,550	1.6%	-	96,650	1,550	1.6%	47,127	47,334	43,005
410	Building Security Services		350,000	352,400	2,400	0.7%	15,750	368,150	18,150	5.2%	297,694	248,378	187,100
420	Utilities		1,201,325	1,238,490	37,165	3.1%	-	1,238,490	37,165	3.1%	924,898	1,049,197	750,601
450	Supplies-Custodial. Operations		212,000	242,500	30,500	14.4%		242,500	30,500	14.4%	174,450	135,383	337,650
490	BOCES		127,506	131,825	4,319	3.4%		131,825	4,319	3.4%	122,417	122,583	151,100
SUB-TOTAL OPERATIONS			\$ 4,190,727	\$ 4,340,098	\$ 149,371	3.6%	\$ 15,750	\$ 4,355,848	\$ 165,121	3.9%	3,604,394	3,678,034	3,456,517
1621 Maintenance													
160	Maintenance Staff	3.0	237,984	249,836	11,852	5.0%		249,836	11,852	5.0%	238,478	226,085	227,578
200	Equipment		10,000	57,500	47,500	475.0%		57,500	47,500	0.0%	33,662	56,092	0
400	Building Repairs/Improvements		566,567	506,415	(60,153)	-10.6%	65,609	572,023	5,456	1.0%	307,986	192,715	188,531
400	Contractual Maintenance Services		302,590	326,000	23,410	7.7%	75,000	401,000	98,410	32.5%	292,545	183,532	227,909
400	Architect/Engineering Fees		25,000	25,000	0	0.0%		25,000	0	0.0%	10,012	26,380	21,005
400	Maintenance Inspections		58,580	64,400	5,820	9.9%		64,400	5,820	9.9%	33,292	32,776	26,550
450	Supplies, Maintenance		98,320	102,080	3,760	3.8%	-	102,080	3,760	3.8%	56,368	50,513	47,510
SUB-TOTAL MAINTENANCE			\$ 1,299,041	\$ 1,331,231	\$ 32,190	2.5%	\$ 140,609	\$ 1,471,839	\$ 172,798	13.3%	972,343	768,093	739,083
TOTAL OPERATIONS AND MAINTENANCE			\$ 5,489,768	\$ 5,671,329	\$ 181,561	3.3%	\$ 156,359	\$ 5,827,687	\$ 337,919	6.2%	4,576,737	4,446,127	4,195,600

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Custodial equipment includes Compressor and tank replacement
Custodial supplies reflect price increases experienced and funds for air purifier filters
Custodial Other and Security, reflect increased pricing due to inflation/supply issues
Utilities reflects modest expected price increases/usage

Maintenance Staff salary line includes increased need for OT for building issues, offset saving for contractors
Maintenance Equipment includes a riding tractor with plow and an emergency allowance
Maintenance Projects include floor/tile replacement, playground, boiler tube replacements, concrete and brick repair, door replacements, HVAC control upgrades, bathroom upgrades and various painting projects
Contractual Maintenance is increased due to need to maintain playground surfaces and cost of rain gutter cleaning
Maintenance supplies reflect in house maintenance projects and price increases experienced
Maintenance Inspections - added fitness room testing

NEW BUDGET CONSIDERATIONS

Additional building repair projects
HVAC Preventative Maintenance contract

Security cost for After School Program

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25
MESSENGER AND MAILING

<u>CODE</u>	<u>DESCRIPTION</u>	2023-24 APPROVED BUDGET	2024-25 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2024-25 NEW BUDGET CONSIDERATIONS	2024-25 PROPOSED BUDGET	CHANGE	% VARIANCE	2022-23 ACTUAL	2021-22 ACTUAL	2020-21 ACTUAL
1670 Messenger and Mailing												
190	Salaries Messenger	20,000	20,000	-	0.0%	-	20,000	-	0.0%	14,224	17,939	17,141
400	Other Expense - Postage	20,000	21,000	1,000	5.0%	-	21,000	1,000	5.0%	11,994	11,870	11,998
401	Rental of Machines	5,210	3,000	(2,210)	-42.4%	-	3,000	(2,210)	-42.4%	4,209	4,209	4,209
409	Mail Permits	1,000	750	(250)	-25.0%	-	750	(250)	-25.0%	290	265	245
450	Supplies	700	4,000	3,300	471.4%	-	4,000	3,300	471.4%	66	508	63
TOTAL MESSENGER & MAILING		<u>\$ 46,910</u>	<u>\$ 48,750</u>	<u>1,840</u>	<u>3.9%</u>	<u>\$ 0</u>	<u>\$ 48,750</u>	<u>\$ 1,840</u>	<u>3.9%</u>	<u>30,783</u>	<u>34,791</u>	<u>33,657</u>

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Shift to purchase of mail machine versus lease

NEW BUDGET CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2024-25

CENTRAL DATA PROCESSING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
<u>1680 Central Data Processing</u>												
200	Equipment	146,100	82,500	(63,600)	-43.5%		82,500	(63,600)	-43.5%	129,513	67,764	117,733
400	Other Expense	544,700	543,933	(767)	-0.1%		543,933	(767)	-0.1%	516,102	392,104	381,615
450	Supplies	2,000	15,000	13,000	650.0%		15,000	13,000	650.0%	62,457	72,417	135,585
490	BOCES services	239,977	245,332	5,355	2.2%		245,332	5,355	2.2%	155,646	144,122	134,549
TOTAL CENTRAL DATA PROCESSING		\$ 932,777	\$ 886,765	\$ (46,012)	-4.9%	\$ 0	\$ 886,765	\$ (46,012)	-4.9%	863,718	676,407	769,482

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Equipment includes Access Point replacements

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25
SPECIAL ITEMS

<u>CODE</u>	<u>DESCRIPTION</u>	2023-24 APPROVED BUDGET	2024-25 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2024-25 NEW BUDGET CONSIDERATIONS	2024-25 PROPOSED BUDGET	CHANGE	% VARIANCE	2022-23 ACTUAL	2021-22 ACTUAL	2020-21 ACTUAL
1900 SPECIAL ITEMS												
1910.400	Insurance - NYSIR	260,000	303,000	43,000	16.5%		303,000	43,000	16.5%	232,794	234,489	206,435
1910.415	Insurance - Student Accident	0	36,000	36,000	N/A		36,000	36,000	N/A			
1950.400	North Yonkers Sewer Tax	60,000	60,000	0	0.0%		60,000	0	0.0%	32,649	26,717	25,414
1964.400	Refund of Property Taxes	50,000	50,000	0	0.0%		50,000	0	0.0%	1,382,667	1,066,471	1,127,065
1981.490	BOCES Charge - Administration	263,384	269,482	6,098	2.3%		269,482	6,098	2.3%	252,395	246,132	230,167
1981.490	BOCES Charge - Capital	53,279	54,938	1,659	3.1%		54,938	1,659	3.1%	55,109	54,146	54,770
TOTAL SPECIAL ITEMS		\$ 686,663	\$ 773,420	86,757	12.6%	\$ 0	\$ 773,420	\$ 86,757	12.6%	1,955,614	1,627,955	1,643,851

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services
Increased insurance costs due to coverage increases/environmental events
Recode of student accident insurance from 2110 code

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25
INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION

CODE	DESCRIPTION	FTE	2023-24 APPROVED BUDGET	2024-25 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2024-25 NEW BUDGET CONSIDERATIONS	2024-25 PROPOSED BUDGET	CHANGE	% VARIANCE	2022-23 ACTUAL	2021-22 ACTUAL	2020-21 ACTUAL
<u>2010 Curriculum Development</u>													
150/160	Administrative Salaries	2.0	293,630	302,245	8,615	2.9%	0	302,245	8,615	2.9%	282,865	284,756	273,224
200	Equipment		0		0	0.0%	0	0	0	0.0%	0	0	0
400	Other & Curr.Improvement Plan		135,500	143,000	7,500	5.5%	0	143,000	7,500	5.5%	51,533	49,876	49,876
401	Supt. Conference Days		0		0	0.0%	0	0	0	0.0%			
406	Tri-State Consortium		0		0	0.0%	0	0	0	0.0%			
450	Supplies		10,000	15,000	5,000	50.0%	0	15,000	5,000	50.0%	17,679	7,469	4,439
490	BOCES		273,803	267,334	(6,469)	-2.4%	0	267,334	(6,469)	-2.4%	141,630	150,772	67,143
	Total Curriculum Development		\$ 712,933	\$ 727,579	\$ 14,646	2.1%	\$ 0	\$ 727,579	\$ 14,646	2.1%	493,707	492,873	394,682
<u>2020 Supervision</u>													
150	Administrative Salaries	8.0	1,340,687	1,384,585	43,898	3.3%		1,384,585	43,898	3.3%	1,177,027	1,093,003	1,172,502
160	Non-Instructional Salaries	4.0	285,870	288,978	3,108	1.1%	21,691	310,669	24,799	8.7%	274,350	277,025	275,454
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0	0	0
400	Other Expense		37,220	39,920	2,700	7.3%	0	39,920	2,700	7.3%	18,319	7,057	9,686
406	Supv. - Prof. Development/Tri States		35,600	42,100	6,500	18.3%	0	42,100	6,500	18.3%	7,115	3,516	9,114
450	Supplies		18,800	18,900	100	0.5%	0	18,900	100	0.5%	17,398	11,285	15,146
490	BOCES		0	0	0	0.0%	0	0	0	0.0%	0	0	0
	Total Supervision		\$ 1,718,177	\$ 1,774,483	\$ 56,306	3.3%	\$ 21,691	\$ 1,796,174	\$ 77,997	4.5%	1,494,209	1,391,886	1,481,902
TOTAL INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION			\$ 2,431,110	\$ 2,502,062	\$ 70,952	2.9%	\$ 21,691	\$ 2,523,753	\$ \$92,643	3.8%	1,987,916	1,884,759	1,876,584

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services
2010.400, 450 includes increased cost of PD meetings and code shift
2020.400 includes professional memberships and expenses for Superintendent Conference days

NEW CONSIDERATIONS: Recommended enhancements from Administration
10 month clerical position for Dows Elementary

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25
INSTRUCTION

CODE	DESCRIPTION	FTE	2023-24 APPROVED BUDGET	2024-25 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2024-25 NEW BUDGET CONSIDERATIONS	2024-25 PROPOSED BUDGET	CHANGE	% VARIANCE	2022-23 ACTUAL	2021-22 ACTUAL	2020-21 ACTUAL
<u>2110 Teaching - Regular School</u>													
110	Teaching Salaries (K-3)	38.80	4,335,238	4,337,095	1,857	0.0%	44,388	4,381,483	46,245	1.1%	4,155,602	3,815,639	3,845,706
120	Teaching Salaries (4-6)	34.05	3,835,568	4,087,945	252,377	6.6%	21,862	4,109,807	274,239	7.1%	3,724,395	3,689,985	3,562,896
130	Teaching Salaries (7-12)	74.50	9,067,287	9,319,927	252,640	2.8%	0	9,319,927	252,640	2.8%	8,583,169	8,478,308	8,362,682
140	Substitute Salaries		505,000	549,500	44,500	8.8%	0	549,500	44,500	8.8%	501,825	538,333	451,666
160	Non-instructional Salaries	22.51	1,081,425	1,124,213	42,788	4.0%	18,000	1,142,213	60,788	5.6%	952,600	949,727	1,142,332
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0	0	0
400	Other Expense - Instruction/Testing/Mileage		70,898	71,709	811	1.1%	0	71,709	811	1.1%	45,840	42,289	20,497
	Other Expense - Homebound		36,000	36,000	0	0.0%	0	36,000	0	0.0%	33,881	11,809	32,951
403	Other Expense - Equipment Repair		18,050	19,150	1,100	6.1%	0	19,150	1,100	6.1%	5,769	7,577	4,300
404	Other Expense- Commencement		21,500	23,000	1,500	7.0%	0	23,000	1,500	7.0%	15,399	15,245	20,421
405	Rental of Instructional Equipment		67,324	74,000	6,676	9.9%	0	74,000	6,676	9.9%	50,658	72,718	74,665
406	Professional Development - Conf.		23,000	25,250	2,250	9.8%	0	25,250	2,250	9.8%	10,022	4,489	8,924
410	Student Assistance Services		65,900	70,000	4,100	6.2%	0	70,000	4,100	6.2%	62,704	61,475	60,388
415	Student Accident Insurance		34,500	0	(34,500)	-100.0%	0	0	-34,500	-100.0%	25,872	27,731	30,018
450	Supplies		332,515	366,880	34,365	10.3%	25,475	392,355	59,840	18.0%	266,085	228,791	222,598
480	Textbooks		139,360	141,522	2,162	1.6%	70,000	211,522	72,162	51.8%	102,851	96,888	141,362
490	BOCES Services		263,315	289,191	25,876	9.8%	0	289,191	25,876	9.8%	202,492	166,976	120,575
TOTAL TEACHING REGULAR SCHOOL			\$ 19,896,880	\$ 20,535,382	638,502	3.2%	\$ 179,725	\$ 20,715,107	\$ 818,227	4.1%	18,739,164	18,207,980	18,101,981
<u>2280 Occupational Education</u>													
490	BOCES Services		273,000	268,410	(4,590)	-1.7%	0	268,410	-4,590	-1.7%	80,031	167,063	94,727
TOTAL OCCUPATIONAL EDUCATION			\$ 273,000	\$ 268,410	(4,590)	-1.7%	\$ 0	\$ 268,410	\$ -4,590	-1.7%	80,031	167,063	94,727
TOTAL ADJUSTED TEACHING REGULAR SCHOOL/OCC ED			\$ 20,169,880	\$ 20,803,792	633,912	3.1%	\$ 179,725	\$ 20,983,517	\$ 813,637	4.0%	18,819,195	18,375,043	18,196,708

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salaries reflect contractual increases and include new section and .4 Reading at MSS, plus
.2 Music and Art at Dows, 1.0 for PE/Health at the HS for class sizes
Supplies cover current inflation, cost of new section at MSS
BOCES includes Arts in Ed programs and copying costs for instructional materials
Student Accident Insurance recoded to General Support code

NEW CONSIDERATIONS: Recommended enhancements from Administration

Flexible seating for Main Street School
Additional Volleyball standards for PE classes
New math curriculum
Salaries and supplies for After School Program

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25

SPECIAL EDUCATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
2250. Special Education													
150	Instructional Salaries	44.00	4,348,855	4,466,982	118,127	2.7%	0	4,466,982	118,127	2.7%	4,064,197	3,883,147	4,002,913
160	Non-Instructional Salaries	47.24	1,775,498	1,940,527	165,029	9.3%	0	1,940,527	165,029	9.3%	1,672,989	1,604,145	1,435,953
200	Equipment		0	0	0	0.0%	0	0	0	0.0%			
400.4	Physical/OT Services - Related Svcs		103,000	175,250	72,250	70.1%	0	175,250	72,250	70.1%	118,453	133,055	112,761
400.4	Homebound Service		42,500	42,750	250	0.6%	0	42,750	250	0.6%	21,271	26,234	2,845
400.5	Contractual -JCOS		225,000	275,000	50,000	22.2%	0	275,000	50,000	22.2%	275,251	271,848	252,434
400	Other Contractual		37,583	57,560	19,977	53.2%	0	57,560	19,977	53.2%	36,034	17,108	22,990
450	Supplies		19,500	20,700	1,200	6.2%	0	20,700	1,200	6.2%	18,734	18,953	10,417
462	Software		1,000	1,000	0	0.0%	0	1,000	0	0.0%	0	0	223
470	Tuition (Private, Public, Parent Placed)		2,046,282	2,386,684	340,402	16.6%	0	2,386,684	340,402	16.6%	1,487,344	1,142,734	1,722,164
480	Textbooks		6,000	5,450	-550	-9.2%	0	5,450	(550)	-9.2%	4,505	4,989	7,028
490	BOCES		1,613,646	1,027,960	-585,686	-36.3%	0	1,027,960	(585,686)	-36.3%	1,143,281	1,466,717	1,374,443
TOTAL SPECIAL EDUCATION			\$ 10,218,864	\$ 10,399,863	\$ 180,999	1.8%	\$ 0	\$ 10,399,863	\$ 180,999	1.8%	8,842,059	8,568,930	8,944,171

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

400.4/5 Related Services reflects existing student needs and rising costs for services

470/490 BOCES reflects existing and anticipated student placements and costs for evaluations

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25

LIBRARY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
<u>2610 Library</u>													
150	Librarian Salaries	4.0	476,071	469,185	(6,886)	-1.4%	0	469,185	(6,886)	-1.4%	470,244	453,198	440,718
160	Non-Instructional Salaries	2.5	112,239	105,563	(6,676)	-5.9%	0	105,563	(6,676)	-5.9%	109,923	102,362	97,450
400	Other Expense		6,732	7,400	668	9.9%	0	7,400	668	0.0%	5,066		
406	Prof. Development		-	0	0	0.0%	0	0	-	0.0%			
450	Supplies		2,350	2,350	0	0.0%	0	2,350	-	0.0%	2,552	1,365	2,035
451	Library Books & Materials		26,500	27,000	500	1.9%	0	27,000	500	1.9%	26,895	24,022	26,820
490	BOCES Services		73,600	82,000	8,400	11.4%	0	82,000	8,400	11.4%	66,702	47,802	57,405
TOTAL LIBRARY			\$ 697,492	\$ 693,498	\$ (3,994)	-0.6%	\$ 0	\$ 693,498	\$ (3,994)	-0.6%	681,382	628,749	624,428

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services
490 Additional subscriptions and price increases

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT
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INSTRUCTIONAL TECHNOLOGY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
A2630 - Instructional Technology													
150	Instructional Salaries	5.4	685,416	709,900	24,484	3.6%	0	709,900	24,484	3.6%	499,323	551,136	540,196
160	Computer Staff	2.5	113,278	119,405	6,127	5.4%	57,615	177,020	63,742	56.3%	112,200	109,339	113,066
200	Equipment		120,000	95,000	(25,000)	-20.8%	0	95,000	(25,000)	-20.8%	6,210	79,892	
400	Other Expense		287,300	307,418	20,118	7.0%	0	307,418	20,118	7.0%	271,524	305,647	276,362
403	Computer- Equip. Repair		16,000	17,000	1,000	6.3%	0	17,000	1,000	6.3%	3,731	3,996	4,178
450	Computer Supplies		298,765	291,550	(7,215)	-2.4%	38,500	330,050	31,285	10.5%	209,916	239,405	303,439
462	State Aided Computer Software		86,400	89,096	2,696	3.1%	0	89,096	2,696	3.1%	29,684	70,030	74,259
490	BOCES		136,398	145,061	8,663	6.4%	0	145,061	8,663	6.4%	130,170	75,900	68,582
TOTAL INSTRUCTIONAL INFORMATION TECHNOLOGY													
			\$ 1,743,557	\$ 1,774,430	\$ 30,873	1.8%	\$ 96,115	\$ 1,870,545	\$ 126,988	7.3%	1,262,758	1,435,345	1,380,082

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Equipment is for 24 Newline boards continuing the smartboard replacement cycle
Computer supplies include desktop and monitopr replacements, end of life
chromebooks (230) and Chromebooks for 6th grade (130)
BOCES includes increased use of instructional technology

NEW CONSIDERATIONS: Recommended enhancements from Administration

Additional clerical support to eliminate shared clerical position
Additional computer aide
Cart of laptops for High School

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2024-25

GUIDANCE SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
2810. Guidance													
150	Teaching Salaries	8.0	946,958	965,872	18,914	2.0%	-	965,872	18,914	2.0%	921,022	806,710	760,581
160	Non-Instructional Salaries	2.0	129,908	131,488	1,580	1.2%	-	131,488	1,580	1.2%	128,534	126,992	127,902
400	Other Expense		21,282	41,950	20,668	97.1%	-	41,950	20,668	97.1%	16,737	8,684	10,404
406	Other Expense-Prof. Development		5,000	3,500	(1,500)	-30.0%	-	3,500	(1,500)	-30.0%	-	249	2,606
450	Supplies		3,250	5,375	2,125	65.4%	-	5,375	2,125	65.4%	4,268	8,054	4,294
450	BOCES		14,895	15,270	375	2.5%	-	15,270	375	2.5%	7,503	7,359	7,215
TOTAL GUIDANCE			\$ 1,121,293	\$ 1,163,455	\$ 42,162	3.8%	\$ -	\$ 1,163,455	\$ 42,162	3.8%	1,078,064	958,048	913,002

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salaries include cost of summer days for guidance counselors

Other expense includes scheduling consultant for new SIS

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2024-25

PUPIL PERSONNEL SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
<u>2815. Health Services</u>													
160	Nurses' Salaries	4.8	418,164	458,897	40,733	9.7%	0	458,897	40,733	9.7%	323,625	314,099	294,315
400.40	School Physician/Contractual		48,575	73,515	24,940	51.3%	0	73,515	24,940	51.3%	167,350	42,763	32,121
400.50	Health Services - Out of District		130,000	130,000	-	0.0%	0	130,000	0	0.0%	96,214	156,914	142,268
450	Supplies		15,900	16,350	450	2.8%	0	16,350	450	2.8%	6,363	2,917	12,830
	Total Health Services		\$ 612,639	\$ 678,762	66,123	10.8%	\$ 0	\$ 678,762	66,123	10.8%	593,552	516,693	481,534
<u>2820. Psychologists</u>													
150	Instructional Salaries	7.00	762,623	788,036	25,413	3.3%	5,773	793,809	31,186	4.1%	631,744	584,846	564,623
400	Other Expense- Prof. Development		400	400	-	0.0%	0	400	0	0.0%	300		
450	Supplies		2,200	2,250	50	2.3%	0	2,250	50	2.3%	2,016	1,089	3,130
	Total Psychologists		\$ 765,223	\$ 790,686	25,463	3.3%	\$ 5,773	\$ 796,459	31,236	4.1%	634,060	585,935	567,753
<u>2825. Social Work Services</u>													
150	Social Worker Salaries	2.00	210,628	212,932	2,304	1.1%		212,932	2,304	1.1%	198,904	167,615	167,108
400	Contractual		26,000	0	(26,000)	-100.0%	0	0	(26,000)	100.0%	0	2,340	10,369
450	Supplies		3,200	3,100	(100)	-3.1%	0	3,100	(100)	0.0%	3,287	729	242
	Total Social Work Services		\$ 239,828	\$ 216,032	\$ (23,796)	-9.9%	\$ 0	\$ 216,032	(23,796)	-9.9%	202,191	170,684	177,719
<u>2830. Pupil Personnel Services</u>													
150	PPS Admin	2.00	346,596	360,806	14,210	4.1%	0	360,806	14,210	4.1%	331,794	273,637	
400	Contractual		0	0	-	0.0%	0	0	0	0.0%			
450	Supplies		0	0	-	0.0%	0	0	0	0.0%			
	Total Social Work Services		\$ 346,596	\$ 360,806	\$ 14,210	4.1%	\$ 0	\$ 360,806	14,210	4.1%	331,794	273,637	0
TOTAL PUPIL PERSONNEL SERVICES BUDGET			\$ 1,964,286	\$ 2,046,286	\$ 82,000	4.2%	\$ 5,773	\$ 2,052,059	\$ 87,773	4.5%	1,761,597	1,546,949	1,227,006

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

2815.400.4 Agency nurses for JCOS/field trips
2825.400 No longer need for SEL consultant

NEW CONSIDERATIONS: Recommended enhancements from Administration

New Team Leader/Coordinator for K-12 Psychologists

IRVINGTON UNION FREE SCHOOL DISTRICT

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CO-CURRICULAR ACTIVITIES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
<u>2850 Co-Curricular Activities</u>												
150	Advisors Salaries	207,675	230,431	22,756	11.0%	0	230,431	22,756	11.0%	192,389	174,805	137,161
150	Chaperones/Food Concessions	8,500	10,500	2,000	23.5%	0	10,500	2,000	23.5%	382	75	
160	Non-Instructional Salaries	16,455	17,278	823	5.0%	0	17,278	823	5.0%	19,230	2,700	450
160	Chaperones/Food Concessions	7,250	7,250	0	0.0%	0	7,250	0	0.0%	170		
400/450	Event Expenses	14,385	16,000	1,615	11.2%	0	16,000	1,615	100.0%	6,994	420	
TOTAL CO-CURRICULAR ACTIVITIES		\$ 254,265	\$ 281,459	\$ 27,194	10.7%	\$ -	\$ 281,459	\$ 27,194	10.7%	219,165	178,000	137,611

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Step and percent increases for club advisors

Event expense increase reflects district sponsored events

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2024-25

INTERSCHOLASTIC ATHLETICS

CODE	DESCRIPTION	FTE	2023-24	2024-25	CHANGE	% VARIANCE	2024-25	2024-25	CHANGE	% VARIANCE	2022-23	2021-22	2020-21
			APPROVED	PUSH AHEAD			NEW BUDGET	PROPOSED			ACTUAL	ACTUAL	ACTUAL
			BUDGET	BUDGET			CONSIDERATIONS	BUDGET					
2855 Interscholastic Athletics													
150 Coaches & Instr. Salaries	#	1.0	389,994	646,654	256,660	65.8%	5,009	651,663	261,669	67.1%	550,161	347,458	376,569
151/155 Chaperones/Timekeepers			52,000	81,908	29,908	57.5%	0	81,908	29,908	57.5%	64,825	25,040	9,065
160 Non-Instructional Salaries	#	1.5	340,909	109,837	(231,072)	-67.8%	25,279	135,116	(205,793)	-60.4%	95,567	280,770	244,907
161/165 Chaperones/Timekeepers			46,000	20,500	(25,500)	-55.4%	0	20,500	(25,500)	-55.4%	18,927	28,635	15,220
200 Equipment			23,185	5,000	(18,185)	0.0%	0	5,000	(18,185)	0.0%			
400 Other Expense			72,320	79,225	6,905	9.5%	0	79,225	6,905	9.5%	35,628	19,642	19,642
403 Equipment Repair			16,500	14,500	(2,000)	-12.1%	0	14,500	(2,000)	-12.1%	14,520	11,788	11,788
450 Supplies			80,500	88,100	7,600	9.4%	1,819	89,919	9,419	11.7%	61,441	50,159	50,159
490 BOCES			110,200	130,000	19,800	18.0%	0	130,000	19,800	18.0%	121,946	71,504	71,504
TOTAL INTERSCHOLASTICS ATHLETICS			\$ 1,131,608	\$ 1,175,724	\$ 44,116	3.9%	\$ 32,107	\$ 1,207,831	\$ 76,223	6.7%	963,015	834,996	798,854

Coach stipends not included in FTE

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Shift of coding for coach and chaperone stipends, overall increase reflects contract change
 Other expense includes police cost at specific events and rental fee increases
 Supplies reflect schedule for uniform replacements
 BOCES fees increased for contest officials

NEW CONSIDERATIONS: Recommended enhancements from Administration

Cost associated with adding Unified Sports program
 Additional clerical support to eliminate shared clerical position

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2024-25
TRANSPORTATION

CODE	DESCRIPTION	FTE	2023-24 APPROVED BUDGET	2024-25 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2024-25 NEW BUDGET CONSIDERATIONS	2024-25 PROPOSED BUDGET	CHANGE	% VARIANCE	2022-23 ACTUAL	2021-22 ACTUAL	2020-21 ACTUAL
5510 Transportation Services													
150	Transportation Director	0.30	66,000	66,935	935	1.4%	-	66,935	935	1.4%	62,739	60,592	58,602
400	Transportation Coordinator		122,818	129,893	7,075	5.8%		129,893	7,075	5.8%	117,419	99,108	91,008
	Total Transportation Services		\$ 188,818	\$ 196,828	\$ 8,010	4.2%	\$ 0	\$ 196,828	\$ 8,010	4.2%	180,158	159,700	149,610
5540.400 Private Carrier Contracts													
400.00	Transportation - In-District		1,382,009	1,455,768	73,759	5.3%	8,800	1,464,568	82,559	6.0%	1,099,865	901,854	887,649
400.01	Transportation - Private schools		609,494	654,792	45,298	7.4%	-	654,792	45,298	7.4%	535,347	477,936	413,912
400.04	Transportation - Occ. Educ.		29,066	44,121	15,055	51.8%	-	44,121	15,055	51.8%	18,692	46,204	36,619
400.04	Transportation - Special Education		802,867	836,973	34,106	4.2%	-	836,973	34,106	4.2%	732,573	565,628	547,723
402	Transportation - Athletic/Field trips		338,245	328,979	(9,266)	-2.7%		328,979	-9,266	-2.7%	253,278	183,556	103,841
	Total Private Carrier Services		\$ 3,161,681	\$ 3,320,633	\$ 158,952	5.0%	\$ 8,800	\$ 3,329,433	\$ 167,752	5.3%	2,639,755	2,175,178	1,989,744
	TOTAL PUPIL TRANSPORTATION		\$ 3,350,499	\$ 3,517,461	\$ 166,962	5.0%	\$ 8,800	\$ 3,526,261	\$ 175,762	5.2%	2,819,913	2,334,878	2,139,354

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Special Ed and Private school costs are variable depending on quad assignments and student placement which varies year to year.
Expect Transportation CPI increase of ~4%
Current costs are higher than previous year with added buses

NEW CONSIDERATIONS

Busing for After School Program

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2024-25

EMPLOYEE BENEFITS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
9010.800	Employees' Retirement	861,376	970,680	109,304	12.7%	13,491	984,171	122,795	14.3%	729,855	779,010	822,510
9020.800	Teachers' Retirement	2,723,752	2,920,242	196,490	7.2%	2,292	2,922,534	198,782	7.3%	2,759,694	2,473,778	2,322,030
9030.800	Social Security	2,701,008	2,775,343	74,335	2.8%	9,745	2,785,088	84,080	3.1%	2,532,700	2,430,216	2,367,279
9040.800	Workmen's Compensation	460,000	270,000	(190,000)	-41.3%		270,000	(190,000)	-41.3%	400,397	518,505	557,816
9045.800	Life Insurance	46,800	46,800	0	0.0%	300	47,100	300	0.6%	30,279	29,390	28,521
9050.800	Unemployment Insurance	30,000	35,000	5,000	16.7%		35,000	5,000	16.7%	21,404	545	40,000
9055.800	Disability Insurance	60,200	65,000	4,800	8.0%	-	65,000	4,800	8.0%	54,232	51,108	51,108
9060.800	Health Insurance	9,583,760	10,404,385	820,625	8.6%	66,744	10,471,129	887,369	9.3%	8,363,343	8,077,531	7,731,900
9065-800	Flex Administrative Charges	6,500	6,500	0	0.0%		6,500	0	0.0%	3,770	3,763	5,934
9070.800	Contract/Welfare Fund Benefits	541,720	524,500	(17,220)	-3.2%	3,375	527,875	(13,845)	-2.6%	498,359	577,708	511,744
TOTAL EMPLOYEE BENEFITS		\$ 17,015,116	\$ 18,018,450	\$ 1,003,334	5.9%	\$ 95,947	\$ 18,114,397	\$ 1,099,281	6.5%	15,394,033	14,941,554	14,438,842

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

TRS rate increase from 9.76% to 10.02%
ERS rate increase from 13.1% to 15.2%
Unemployment costs increasing - attach to prior earnings
Health insurance rates increased 11% offset slightly with mix of plans
Relying on reserve for worker's comp tail claim expenses

NEW CONSIDERATIONS: Recommended enhancements from Administration

Benefits associated with new positions

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2024-25

DEBT SERVICE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
9711.600	Serial Bonds - Principal	2,635,000	2,590,000	(45,000)	-1.7%	-	2,590,000	(45,000)	-1.7%	2,650,000	3,360,000	3,220,000
9711.700	Serial Bonds - Interest	1,076,181	956,606	(119,575)	-11.1%	-	956,606	(119,575)	-11.1%	1,453,783	773,956	918,731
9731.600	B.A.N. Principal	0	-	-	0.0%	-	0	0	0.0%			
9731.700	B.A.N. Interest	0	0	0	0.0%	-	0	0	0.0%		48,050	45,000
9785.600	Lease Purchase Principal	0	0	0	0.0%	-	0	0	0.0%			
9785.700	Lease Purchase Interest TAN/State Ret Loan	0	0	0	0.0%	-	0	0	0.0%			
TOTAL DEBT SERVICE		\$ 3,711,181	\$ 3,546,606	\$ (164,575)	-4.4%	\$ 0	\$ 3,546,606	\$ (164,575)	-4.43%	4,103,783	4,182,006	4,183,731

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services
Based on debt schedules for current bonds outstanding

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2024-25

INTERFUND TRANSFER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2023-24 APPROVED BUDGET</u>	<u>2024-25 PUSH AHEAD</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2024-25 NEW BUDGET CONSIDERATIONS</u>	<u>2024-25 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>	<u>2020-21 ACTUAL</u>
9901.950	Transfer to Special Aid Fund	75,000	75,000	-	0.0%	-	75,000	-	0.0%	56,957	67,871	53,799
9950.900	Transfer to Capital Fund	0	0	-	0.0%		0	-	#DIV/0!	100,000	100,000	0
TOTAL Interfund Transfer		<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 0</u>	<u>0.0%</u>	<u>\$ 0</u>	<u>\$ 75,000</u>	<u>\$ 0</u>	<u>0.0%</u>	<u>156,957</u>	<u>167,871</u>	<u>53,799</u>

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Transfer to Special Aid fund to record district 20% share of providing summer Special Ed services
Student placement can vary year to year.

NEW CONSIDERATIONS