

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget Summary 2021-22

CODE	DESCRIPTION	2020-21 APPROVED BUDGET	2021-22 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2021-22 NEW BUDGET CONSIDERATIONS	2021-22 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
1000	Board of Education	134,803	134,570	(233)	-0.2%	0	134,570	(233)	-0.2%
1200	Chief School Admin.	373,016	379,736	6,720	1.8%	0	379,736	6,720	1.8%
1300	Finance	659,007	674,598	15,591	2.4%	0	674,598	15,591	2.4%
1400	Staff	516,197	563,422	47,225	9.1%	0	563,422	47,225	9.1%
1600	Operation & Maint	4,392,567	4,500,185	107,618	2.5%	54,025	4,554,210	161,643	3.7%
1670	Messenger/Mailing	47,950	44,360	(3,590)	-7.5%	0	44,360	(3,590)	-7.5%
1680	Central Data Processing	534,520	622,696	88,176	16.5%	-	622,696	88,176	16.5%
1900	Special Items	614,937	640,278	25,341	4.1%	0	640,278	25,341	4.1%
2000	Curr Dev & Supervision	2,038,120	2,119,211	81,091	4.0%	10,000	2,129,211	91,091	4.5%
2110	General Education Instructio	18,630,608	18,845,249	214,641	1.2%	18,000	18,863,249	232,641	1.2%
2250	Special Education Instruction	9,727,143	9,235,557	(491,586)	-5.1%	133,615	9,369,172	(357,971)	-3.7%
2280	Occupational Education	51,669	103,358	51,689	100.0%	-	103,358	51,689	100.0%
2610	Library	640,962	639,024	(1,938)	-0.3%	-	639,024	(1,938)	-0.3%
2630	Instructional Tech	1,245,952	1,342,758	96,806	7.8%	-	1,342,758	96,806	7.8%
2800	Pupil Personnel Svcs	1,279,301	1,684,541	405,240	31.7%	-	1,684,541	405,240	31.7%
2810	Guidance	922,085	918,305	(3,780)	-0.4%	-	918,305	(3,780)	-0.4%
2850	Co-Curricular	191,950	201,020	9,070	4.7%	-	201,020	9,070	4.7%
2855	Interscholastic	924,868	942,363	17,495	1.9%	-	942,363	17,495	1.9%
5500	Transportation	2,692,102	2,704,485	12,383	0.5%	0	2,704,485	12,383	0.5%
9000	Employee Benefits	14,568,011	15,375,523	807,512	5.5%	110,864	15,486,387	918,376	6.3%
9700	Debt Service	4,318,732	4,193,957	(124,775)	-2.9%	-	4,193,957	(124,775)	-2.9%
9900	Interfund Transfers	52,000	70,000	18,000	(52,000)	100,000	170,000	118,000	226.9%
	TOTAL BUDGET	<u>\$64,556,500</u>	<u>\$65,935,196</u>	<u>\$1,378,696</u>	<u>2.1%</u>	<u>\$426,504</u>	<u>\$66,361,700</u>	<u>1,805,200</u>	<u>2.80%</u>
						Revenue	<u>\$66,361,700</u>		
						Over/Under	<u>\$0</u>		

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
BOARD OF EDUCATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
1010 Board of Education												
400	Other Expense		38,000	38,000	-	0.0%	-	38,000	0	0.0%	22,676	47,935
450	Supplies		2,295	2,295	-	0.0%	-	2,295	0	0.0%	469	1,271
490	BOCES		11,275	11,275	-	0.0%	-	11,275	0	0.0%	10,750	10,711
	Total Board of Education		\$ 51,570	\$ 51,570	\$ -	0.0%	\$ 0	\$ 51,570	\$ -	0.0%	33,895	59,917
1040 District Clerk												
160	Salary	.6	45,108	44,450	(658)	-1.5%	-	44,450	(658)	-1.5%	44,126	51,313
400	Other Expense		9,000	9,000	-	0.0%	-	9,000	0	0.0%	1,270	817
450	Supplies		1,800	1,800	-	0.0%	-	1,800	0	0.0%	301	662
	Total District Clerk		\$ 55,908	\$ 55,250	\$ (658)	-1.2%	\$ 0	\$ 55,250	\$ (658)	-1.2%	45,697	52,792
1060 District Meeting												
400	Other Expense		18,365	18,000	(365)	-2.0%	-	18,000	(365)	-2.0%	14,075	16,598
450	Supplies		2,700	2,600	(100)	-3.7%	-	2,600	(100)	-3.7%	804	751
490	BOCES		6,260	7,150	890	14.2%	-	7,150	890	14.2%		
	Total District Meeting		\$ 27,325	\$ 27,750	\$ 425	1.6%	\$ 0	\$ 27,750	\$ 425	1.6%	14,879	17,349
TOTAL BOARD OF EDUCATION			\$ 134,803	\$ 134,570	\$ (233)	-0.2%	\$ 0	\$ 134,570	\$ (233)	-0.2%	94,471	130,058

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
CHIEF SCHOOL ADMINISTRATOR

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
<u>1240 Chief School Administrator</u>												
150/160	Salary	2.0	351,266	358,236	6,970	2.0%	-	358,236	6,970	2.0%	345,054	339,289
200	Equipment		0	0	0	0.0%	-	0	0	0.0%	0	0
400	Other Expense		17,000	17,000	0	0.0%	-	17,000	0	0.0%	15,649	16,928
450	Supplies		4,750	4,500	(250)	-5.3%	-	4,500	(250)	0.0%	3,275	3,542
TOTAL CHIEF SCHOOL ADMINISTRATOR			\$ 373,016	\$ 379,736	\$ 6,720	1.8%	\$ 0	\$ 379,736	\$ 6,720	1.8%	363,978	359,759

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW CONSIDERATIONS:

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22**

FINANCE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
1310 Business Administration												
150/160	Salary	3.7	339,529	347,411	7,882	2.3%	-	347,411	7,882	2.3%	328,631	319,384
200	Equipment		0	0	0	0.0%	-	0	0	0.0%	0	0
400	Other Expense		63,050	56,450	(6,600)	-10.5%	-	56,450	(6,600)	-10.5%	41,169	36,400
450	Supplies		7,830	8,647	817	10.4%	-	8,647	817	10.4%	3,896	5,436
490	BOCES Services		68,260	79,765	11,505	16.9%	-	79,765	11,505	16.9%	62,791	61,828
	Total Business Administration		\$ 478,669	\$ 492,273	\$ 13,604	2.8%	\$ 0	\$ 492,273	\$ 13,604	2.8%	436,487	423,048
1320 Auditing												
400	External Auditor		38,000	38,000	0	0.0%	-	38,000	0	0.0%	31,000	31,000
401	Internal Auditor		30,000	30,000	0	0.0%	-	30,000	0	0.0%	0	7,800
402	Claims Auditor		8,700	8,700	0	0.0%	-	8,700	0	0.0%	8,250	8,380
	Total Auditing		\$ 76,700	\$ 76,700	\$ 0	0.0%	\$ 0	\$ 76,700	\$ 0	0.0%	39,250	47,180
1325 Treasurer												
160	Salary	1.0	103,368	105,375	2,007	1.9%	-	105,375	2,007	1.9%	101,400	88,544
450	Supplies		270	250	(20)	-7.4%	-	250	(20)	-7.4%	0	104
	Total Treasurer		\$ 103,638	\$ 105,625	\$ 1,987	1.9%	\$ 0	\$ 105,625	\$ 1,987	1.9%	101,400	88,648
	TOTAL FINANCE		\$ 659,007	\$ 674,598	\$ 15,591	2.4%	\$ 0	\$ 674,598	\$ 15,591	2.4%	577,137	558,876

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1310.400	Recoded expense to 1480 for Emergency Alert Service
1310.490	E-rate service now in BOCES, plus service increases

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
LEGAL/HR/PUBLIC INFO

CODE	DESCRIPTION	FTE	2020-21 APPROVED BUDGET	2021-22 PUSH AHEAD BUDGET	CHANG E	% VARIANCE	2021-22 NEW BUDGET CONSIDERATIONS	2021-22 PROPOSED BUDGET	CHANGE	% VARIANCE	2019-20 ACTUAL	2018-19 ACTUAL
1420 Legal												
400	Other Expense		348,500	356,000	7,500	2.2%	-	356,000	7,500	2.2%	249,467	327,652
490	BOCES - Hearing Officer		500	500	0	0.0%	-	500	0	0.0%	330	0
	Total Legal		\$ 349,000	\$ 356,500	\$ 7,500	2.1%	\$ 0	\$ 356,500	\$ 7,500	2.1%	249,797	327,652
1430 Personnel												
160	Salary	1.0	76,323	79,960	3,637	4.8%	-	79,960	3,637	4.8%	74,852	73,058
400	Other Expense		30,500	29,000	(1,500)	-4.9%	-	29,000	(1,500)	-4.9%	2,738	4,035
450	Supplies		1,080	1,000	(80)	-7.4%	-	1,000	(80)	-7.4%	860	1,269
490	BOCES/Recruitment		15,944	16,512	568	3.6%	-	16,512	568	3.6%	19,208	14,714
	Total Personnel		\$ 123,847	\$ 126,472	\$ 2,625	2.1%	\$ 0	\$ 126,472	\$ 2,625	2.1%	97,658	93,076
1480 Public Information												
400	Other Expense		10,000	6,500	(3,500)	-35.0%	-	6,500	(3,500)	-35.0%	9,003	9,227
450	Supplies		2,250	2,250	-	100.0%	-	2,250	0	100.0%	915	25
490	BOCES Services		31,100	71,700	40,600	130.5%	-	71,700	40,600	130.5%	51,992	25,488
	Total Public Information		\$ 43,350	\$ 80,450	\$ 37,100	85.6%	\$ 0	\$ 80,450	\$ 37,100	85.6%	61,910	34,740
	TOTAL STAFF		\$ 516,197	\$ 563,422	\$ 47,225	9.1%	\$ 0	\$ 563,422	\$ 47,225	9.1%	409,365	455,468

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1480.490 Cost of annual culture survey not in 20-21 budget
 Recode expense from 1310.400 for Emergency Alert Service
 Zoom subscription
 Technology Equity Survey

NEW CONSIDERATIONS:

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22**

OPERATIONS AND MAINTENANCE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
1620 Operations												
160	Custodial Staff	26.0	2,005,214	2,030,000	24,786	1.2%		2,030,000	\$ 24,786	1.2%	1,883,132	1,862,460
200	Equipment		19,600	5,000	(14,600)	-74.5%	-	5,000	(14,600)	-74.5%	23,113	8,687
400	Other Expense - Daily operations		80,700	81,700	1,000	1.2%	-	81,700	1,000	1.2%	30,013	69,072
410	Building Security Services		301,500	312,042	10,542	3.5%		312,042	10,542	3.5%	173,224	269,903
420	Utilities		932,224	950,104	17,880	1.9%	-	950,104	17,880	1.9%	590,479	704,379
450	Supplies-Custodial. Operations		158,630	178,500	19,870	12.5%		178,500	19,870	12.5%	171,777	122,272
490	BOCES		118,722	120,900	2,178	1.8%		120,900	2,178	1.8%	59,466	48,737
SUB-TOTAL OPERATIONS			\$ 3,616,590	\$ 3,678,246	\$ 61,656	1.7%	\$ 0	\$ 3,678,246	\$ 61,656	1.7%	2,931,204	3,085,510
1621 Maintenance												
160	Maintenance Staff	3.0	216,277	224,543	8,266	3.8%		224,543	8,266	3.8%	216,308	200,459
200	Equipment		0	7,300	7,300	0.0%	54,025	61,325	61,325	13.5%	3,995	0
400	Building Repairs/Improvements		193,600	207,526	13,926	7.2%		207,526	13,926	7.2%	277,332	198,891
400	Contractual Maintenance Services		218,950	237,770	18,820	8.6%		237,770	18,820	8.6%	203,277	237,243
400	Architect Fees		25,000	25,000	0	0.0%		25,000	0	0.0%	0	34,341
400	Maintenance Inspections		49,150	48,800	(350)	-0.7%		48,800	(350)	-0.7%	12,638	20,449
450	Supplies, Maintenance		73,000	71,000	(2,000)	-2.7%	-	71,000	(2,000)	-2.7%	45,875	50,697
SUB-TOTAL MAINTENANCE			\$ 775,977	\$ 821,939	\$ 45,962	5.9%	\$ 54,025	\$ 875,964	\$ 99,987	12.9%	759,425	742,080
TOTAL OPERATIONS AND MAINTENANCE			\$ 4,392,567	\$ 4,500,185	\$ 107,618	2.5%	\$ 54,025	\$ 4,554,210	\$ 161,643	3.7%	3,690,629	3,827,590

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

- 1620.200 Contingency
- 1620.410 Expect Security contract rebid will result in higher expense
- 1620.450 Increased supplies include BioProtect and PPE
- 1621.200 Riding lawn mower
- 1621.400 See budget presentation fo proposed projects
- Reduction in projects to balance budget from 2-9 presentation

NEW BUDGET CONSIDERATIONS

- 1621.200 Facilities Truck

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
MESSENGER AND MAILING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
<u>1670 Messenger and Mailing</u>											
190	Salaries Messenger	17,000	17,000	-	0.0%	-	17,000	-	0.0%	15,792	12,768
400	Other Expense - Postage	20,000	20,000	0	0.0%	-	20,000	0	0.0%	12,405	12,279
401	Rental of Machines	8,800	5,210	(3,590)	-40.8%	-	5,210	(3,590)	-40.8%	4,785	6,516
409	Mail Permits	1,450	1,450	0	0.0%	-	1,450	0	0.0%	2,740	160
450	Supplies	700	700	0	0.0%	-	700	0	0.0%	539	682
TOTAL MESSENGER & MAILING		\$ 47,950	\$ 44,360	(3,590)	-7.5%	\$ 0	\$ 44,360	(3,590)	-7.5%	36,261	32,405

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW BUDGET CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2021-22

CENTRAL DATA PROCESSING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
1680 Central Data Processing											
200	Equipment	97,150	53,000	(44,150)	-45.4%		53,000	(44,150)	-45.4%	83,785	89,611
400	Other Expense	320,000	349,915	29,915	9.3%		349,915	29,915	9.3%	288,861	301,376
450	Supplies	0	79,468	79,468	N/A		79,468	79,468	N/A	2,795	
490	BOCES services	117,370	140,313	22,943	19.5%		140,313	22,943	19.5%	113,512	124,889
TOTAL CENTRAL DATA PROCESSING		\$ 534,520	\$ 622,696	\$ 88,176	16.5%	\$ 0	\$ 622,696	\$ 88,176	16.5%	488,953	515,876

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1680.200, 450	Zero based budget each year Core Switches Fiber Runs Indoor and Outdoor Access points Battery Backups
1680.400	Includes Cybersecurity Detection, Network Filtering, Google security which were all new in 2020-21 and expected to continue
1680.490	Recode from 400 code to 490 code Includes Classlink, Enrollment module and increased Privacy protection

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
SPECIAL ITEMS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
1900 SPECIAL ITEMS											
1910.400	Insurance - NYSIR	195,000	205,000	10,000	5.1%		205,000	10,000	5.1%	187,290	179,389
1950.400	North Yonkers Sewer Tax	60,000	60,000	0	0.0%		60,000	0	0.0%	29,112	29,166
1964.400	Refund of Property Taxes	75,000	75,000	0	0.0%		75,000	0	0.0%	958,626	481,018
1981.490	BOCES Charge - Administration	230,167	246,132	15,965	6.9%		246,132	15,965	6.9%	218,279	183,740
1981.490	BOCES Charge - Capital	54,770	54,146	(624)	-1.1%		54,146	(624)	-1.1%	54,752	52,559
TOTAL SPECIAL ITEMS		<u>\$ 614,937</u>	<u>\$ 640,278</u>	<u>25,341</u>	<u>4.1%</u>	<u>\$ 0</u>	<u>\$ 640,278</u>	<u>\$ 25,341</u>	<u>4.1%</u>	<u>1,448,059</u>	<u>925,872</u>

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1910.400 Insurance costs have increased due to CVA lawsuits, cyber attacks
1981.490 Reflects BOCES retiree health expenses and Other Post Employment Benefits

NEW CONSIDERATIONS

Note:
State Comptroller has required all BOCES to eliminate OPEB reserves (Other Post Employment Benefits). There is now no reserve left to offset these costs in BOCES Operating Budget, thus the increase in admin costs.

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
2010 Curriculum Development												
150/160	Administrative Salaries	2.0	266,069	273,523	7,454	2.8%	0	273,523	7,454	2.8%	280,819	276,595
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0	0
400	Other & Curr.Improvement Plan		53,800	93,800	40,000	74.3%	0	93,800	40,000	74.3%	24,622	17,490
401	Supt. Conference Days		0	0	0	0.0%	0	0	0	0.0%	0	0
406	Tri-State Consortium		0	0	0	0.0%	0	0	0	0.0%	0	9,500
450	Supplies		8,100	8,000	(100)	-1.2%	0	8,000	(100)	-1.2%	5,294	7,179
490	BOCES		229,139	236,923	7,784	3.4%	10,000	246,923	17,784	7.8%	183,420	93,094
	Total Curriculum Development		\$ 557,108	\$ 612,246	\$ 55,138	9.9%	\$ 10,000	\$ 622,246	\$ 65,138	11.7%	494,155	403,858
2020 Supervision												
150	Administrative Salaries	7.0	1,145,752	1,155,988	10,236	0.9%	0	1,155,988	10,236	0.9%	1,148,546	1,078,723
160	Non-Instructional Salaries	4.0	272,161	278,407	6,246	2.3%	0	278,407	6,246	2.3%	262,333	253,545
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0	0
400	Other Expense		25,169	25,335	166	0.7%	0	25,335	166	0.7%	12,021	7,742
406	Supv. - Prof. Development/Tri States		21,440	30,795	9,355	43.6%	0	30,795	9,355	43.6%	19,261	5,932
450	Supplies		14,490	14,440	(50)	-0.3%	0	14,440	(50)	-0.3%	16,448	14,769
490	BOCES		2,000	2,000	0	0.0%	0	2,000	0	0.0%	0	150,021
	Total Supervision		\$ 1,481,012	\$ 1,506,965	\$ 25,953	1.8%	\$ 0	\$ 1,506,965	\$ 25,953	1.8%	1,458,609	1,510,732
TOTAL INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION			\$ 2,038,120	\$ 2,119,211	\$ 81,091	4.0%	\$ 10,000	\$ 2,129,211	\$ \$91,091	4.5%	1,952,764	1,914,590

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

2020.400 Cost for Diversity, Equity Inclusion; SEL; Long Range Planning
2020.406 Cost for Tri States included - host year
2010.490 Increase is for NYU Diversity Equity Inclusion Consulting

NEW CONSIDERATIONS: Recommended enhancements from Administration

Forecast 5Lab software for data analysis

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
INSTRUCTION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
<u>2110 Teaching - Regular School</u>												
110	Teaching Salaries (K-3)	36.10	4,110,894	4,009,254	(101,640)	-2.5%	0	4,009,254	-101,640	-2.5%	4,024,055	4,094,318
120	Teaching Salaries (4-6)	31.16	3,672,107	3,726,148	54,041	1.5%	0	3,726,148	54,041	1.5%	3,604,466	3,422,893
130	Teaching Salaries (7-12)	72.78	8,492,034	8,686,383	194,349	2.3%	0	8,686,383	194,349	2.3%	8,325,487	8,290,616
140	Substitute Salaries		350,000	400,000	50,000	14.3%	0	400,000	50,000	14.3%	434,965	448,075
160	Non-instructional Salaries	22.28	1,010,983	1,072,576	61,593	6.1%	18,000	1,090,576	79,593	7.9%	941,569	844,146
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0	0
400	Other Expense - Instruction/Testing		55,345	62,878	7,533	13.6%	0	62,878	7,533	13.6%	14,511	25,102
	Other Expense - Homebound		50,000	42,500	(7,500)	-15.0%	0	42,500	-7,500	-15.0%	24,402	87,519
403	Other Expense - Equipment Repair		14,150	14,000	(150)	-1.1%	0	14,000	-150	-1.1%	4,699	6,231
404	Other Expense- Commencement		15,600	15,600	0	0.0%	0	15,600	0	0.0%	17,436	14,001
405	Rental of Instructional Equipment		90,170	90,170	0	0.0%	0	90,170	0	0.0%	74,581	85,683
406	Professional Development - Conf.		19,600	19,600	0	0.0%	0	19,600	0	0.0%	15,580	49,374
410	Student Assistance Services		60,350	61,600	1,250	2.1%	0	61,600	1,250	2.1%	59,320	47,304
415	Student Accident Insurance		32,600	33,800	1,200	3.7%	0	33,800	1,200	3.7%	31,523	32,311
450	Supplies		281,502	267,930	(13,572)	-4.8%	0	267,930	-13,572	-4.8%	239,748	296,367
480	Textbooks		150,478	117,475	(33,003)	-21.9%	0	117,475	-33,003	-21.9%	130,401	196,676
490	BOCES Services		224,794	225,335	541	0.2%	0	225,335	541	0.2%	220,481	188,857
TOTAL TEACHING REGULAR SCHOOL			\$ 18,630,607	\$ 18,845,249	214,642	1.2%	\$ 18,000	\$ 18,863,249	\$ 232,642	1.2%	18,163,224	18,129,473
<u>2280 Occupational Education</u>												
150	Instructional Salaries		0	0	0	0.0%	0	0	0	0.0%	0	0
450	Supplies		0	0	0	0.0%	0	0	0	0.0%	0	0
490	BOCES Services		51,669	103,358	51,689	100.0%	0	103,358	51,689	100.0%	46,822	21,489
TOTAL OCCUPATIONAL EDUCATION			\$ 51,669	\$ 103,358	51,689	100.0%	\$ 0	\$ 103,358	\$ 51,689	100.0%	46,822	21,489
TOTAL ADJUSTED TEACHING REGULAR SCHOOL/OCC ED			\$ 18,682,276	\$ 18,948,607	266,331	1.4%	\$ 18,000	\$ 18,966,607	\$ 284,331	1.5%	18,210,046	18,150,962

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salary code variances reflects actual contractual salaries
2110.110 includes reduction of World Language plus retirements offset by salary increases
2110.140 Increase in Substitutes per actual costs
2110.450 decrease due to Amplify - no new units needed
2110.480 no new textbook adoptions budgeted, funds allocated for software in Technology code
2280.490 includes cost of Vocational Education anticipated

NEW CONSIDERATIONS: Recommended enhancements from Administration

2110.160 PE Monitor

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22**

SPECIAL EDUCATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
2250. Special Education												
150	Instructional Salaries	39.97	4,007,724	3,871,646	-136,078	-3.4%	71,789	3,943,435	(64,289)	-1.6%	3,909,236	3,612,139
160	Non-Instructional Salaries	36.01	1,610,775	1,574,900	-35,875	-2.2%	61,826	1,636,726	25,951	1.6%	1,344,476	1,459,316
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0	0
400.4	Physical/OT Services		95,000	95,000	0	0.0%	0	95,000	0	0.0%	71,704	76,509
400.4	Homebound Service		35,000	35,000	0	0.0%	0	35,000	0	0.0%	27,144	53,310
400.5	Contractual -JCOS		240,000	203,000	-37,000	-15.4%	0	203,000	(37,000)	-15.4%	264,766	247,756
400	Other Contractual		42,150	36,150	-6,000	-14.2%	0	36,150	(6,000)	-14.2%	4,716	16,477
450	Supplies		16,560	15,600	-960	-5.8%	0	15,600	(960)	-5.8%	16,322	8,488
462	Software		0	1,000	1,000	0.0%	0	1,000	1,000	0.0%	823	
470	Tuition (Private, Public, Parent Placed)		1,892,693	1,830,407	-62,286	-3.3%	0	1,830,407	(62,286)	-3.3%	1,845,745	2,027,800
480	Textbooks		11,500	11,500	0	0.0%	0	11,500	0	0.0%	1,692	5,868
490	BOCES		1,775,741	1,561,354	-214,387	-12.1%	0	1,561,354	(214,387)	-12.1%	1,659,656	1,681,988
TOTAL SPECIAL EDUCATION			\$ 9,727,143	\$ 9,235,557	\$ -491,586	-5.1%	\$ 133,615	\$ 9,369,172	\$ (357,971)	-3.7%	9,146,280	9,189,651
Total Spec Education without Code Change			9,727,143	9,549,791	-177,352	-1.8%	133,615	9,683,406	(43,737)	-0.4%		

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

2250.150 Salaries for PPS admin moved to A2830.150 for ESSA consistency (\$314,234)
offset by contractual salary increases of \$92,656
2250.150 includes salary for additional ICT section at Dows added in 2020-21
2250.470/490 reflects changes in Out of District Placements for current students

NEW CONSIDERATIONS: Recommended enhancements from Administration

- 1 Special Ed teachers to support MS special ed program
- 2 Special Ed teaching assistant to support HS special ed program

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22**

LIBRARY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
2610 Library												
150	Librarian Salaries	4.0	434,806	448,950	14,144	3.3%	0	448,950	14,144	3.3%	427,568	437,478
160	Non-Instructional Salaries	2.5	117,546	106,074	(11,472)	-9.8%	0	106,074	(11,472)	-9.8%	115,228	111,888
200	Equipment		-	0	0	0.0%	0	0	-	0.0%	0	0
400	Other Expense		-	0	0	0.0%	0	0	-	0.0%	0	0
406	Prof. Development		-	0	0	0.0%	0	0	-	0.0%	0	0
450	Supplies		2,610	2,500	(110)	-4.2%	0	2,500	(110)	-4.2%	1,696	2,033
451	Library Books & Materials		30,000	25,500	(4,500)	-15.0%	0	25,500	(4,500)	-15.0%	26,595	32,112
490	BOCES Services		56,000	56,000	0	0.0%	0	56,000	-	0.0%	32,846	52,190
TOTAL LIBRARY			\$ 640,962	\$ 639,024	\$ (1,938)	-0.3%	\$ 0	\$ 639,024	\$ (1,938)	-0.3%	603,933	635,701

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services
2610.451 Decrease in library books as classroom libraries have increased

NEW CONSIDERATIONS: Recommended enhancements from Administration

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22**

INSTRUCTIONAL TECHNOLOGY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	2020-21 APPROVED BUDGET	2021-22 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2021-22 NEW BUDGET CONSIDERATIONS	2021-22 PROPOSED BUDGET	CHANGE	% VARIANCE	2019-20 ACTUAL	2018-19 ACTUAL
<u>A2630 - Instructional Technology</u>												
150	Instructional Salaries	4.4	537,794	556,256	18,462	3.4%		556,256	18,462	3.4%	524,236	357,051
160	Computer Staff	2.5	111,906	118,727	6,821	6.1%	0	118,727	6,821	6.1%	113,448	108,888
200	Equipment		81,000	80,000	(1,000)	-1.2%	0	80,000	(1,000)	-1.2%	71,277	52,468
400	Other Expense		255,138	277,715	22,577	8.8%	0	277,715	22,577	8.8%	238,056	245,639
403	Computer- Equip. Repair		3,200	3,600	400	12.5%	0	3,600	400	12.5%	815	698
450	Computer Supplies		178,919	171,540	(7,379)	-4.1%	0	171,540	(7,379)	-4.1%	189,003	102,388
462	State Aided Computer Software		53,250	71,620	18,370	34.5%	0	71,620	18,370	34.5%	42,589	42,741
490	BOCES		24,745	63,300	38,555	155.8%	0	63,300	38,555	155.8%	24,461	24,692
	TOTAL INSTRUCTIONAL INFORMATION TECHNOLOGY		\$ 1,245,952	\$ 1,342,758	\$ 96,806	7.8%	\$ -	\$ 1,342,758	\$ 96,806	7.8%	1,203,885	934,565

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Equipment and Supplies are for Desktop, Monitor, Printer replacements delayed for chromebook purchases
Also included are laptops for HS Science, Imacs for Photo lab,
and IPAD replacements for elementary PLTW
Increases in Software and BOCES are for continuation of software used in 20-21, offset by decrease in textbooks in 2110

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
GUIDANCE SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
2810. Guidance												
150	Teaching Salaries	7.0	767,658	760,601	(7,057)	-0.9%	-	760,601	(7,057)	-0.9%	816,481	794,339
160	Non-Instructional Salaries	2.0	126,282	127,920	1,638	1.3%	-	127,920	1,638	1.3%	119,563	126,752
400	Other Expense		12,050	12,650	600	5.0%	-	12,650	600	5.0%	5,209	4,300
406	Other Expense-Prof. Development		7,000	7,000	-	0.0%	-	7,000	-	0.0%	2,395	3,791
450	Supplies		2,295	1,880	(415)	-18.1%	-	1,880	(415)	-18.1%	1,625	1,036
450	BOCES		6,800	8,254	1,454	21.4%	-	8,254	1,454	21.4%	5,280	-
TOTAL GUIDANCE			\$ 922,085	\$ 918,305	\$ (3,780)	-0.4%	\$ -	\$ 918,305	\$ (3,780)	-0.4%	950,553	930,218

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salaries per contract
Increase in BOCES for Naviance program

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2021-22

PUPIL PERSONNEL SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATION S</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
2815. Health Services												
160	Nurses' Salaries	4.8	311,639	343,031	31,392	10.1%	0	343,031	31,392	10.1%	284,113	302,815
200	Equipment		0	0	-	100.0%	0	0	0	100.0%	0	0
400.40	School Physician/Contractual		37,210	41,320	4,110	11.0%	0	41,320	4,110	11.0%	31,412	28,218
400.50	Health Services - Out of District		130,000	130,000	-	0.0%	0	130,000	0	0.0%	105,155	112,763
450	Supplies		15,012	14,800	(212)	-1.4%	0	14,800	(212)	-1.4%	9,361	8,788
	Total Health Services		\$ 493,861	\$ 529,151	35,290	7.1%	\$ 0	\$ 529,151	35,290	7.1%	430,041	452,584
2820. Psychologists												
150	Instructional Salaries	6.00	566,291	584,646	18,355	3.2%	0	584,646	18,355	3.2%	557,355	611,065
400	Other Expense- Prof. Development		500	500	-	0.0%	0	500	0	0.0%	0	0
450	Supplies		2,610	2,300	(310)	-11.9%	0	2,300	(310)	-11.9%	4,340	1,653
	Total Psychologists		\$ 569,401	\$ 587,446	18,045	3.2%	\$ 0	\$ 587,446	18,045	3.2%	561,695	612,718
2825. Social Work Services												
150	Social Worker Salaries	1.00	189,039	225,510	36,471	19.3%	0	225,510	36,471	19.3%	113,284	111,418
400	Contractual		25,000	26,000	1,000	4.0%	0	26,000	1,000	100.0%	19,300	0
450	Supplies		2,000	2,200	200	10.0%	0	2,200	200	0.0%	138	0
	Total Social Work Services		\$ 216,039	\$ 253,710	\$ 37,671	17.4%	\$ 0	\$ 253,710	37,671	17.4%	132,722	111,418
2830. Pupil Personnel Services												
150	PPS Admin	2.00	0	314,234	314,234	n/a	0	314,234	314,234	0.0%	0	0
400	Contractual		0	0	-	0.0%	0	0	0	0.0%	0	0
450	Supplies		0	0	-	0.0%	0	0	0	0.0%	0	0
	Total Social Work Services		\$ 0	\$ 314,234	\$ 314,234	0.0%	\$ 0	\$ 314,234	314,234	0.0%	0	0
TOTAL PUPIL PERSONNEL SERVICES BUDGET			\$ 1,279,301	\$ 1,684,541	\$ 405,240	31.7%	\$ -	\$ 1,684,541	\$ 405,240	31.7%	1,124,458	1,176,720
Total PPS Budget without code change			1,279,301	1,370,307	91,006	7.1%						

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

2820.150 and 2825.150 Reflects actual salaries
 2830.150 Recoding of Admin salary from 2250 for ESSA consistency

NEW CONSIDERATIONS: Recommended enhancements from Administration

2815.400 Surveillance COVID testing cost moved to Federal Aid (\$26,000)

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
CO-CURRICULAR ACTIVITIES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
<u>2850 Co-Curricular Activities</u>											
150	Advisors Salaries	155,400	163,270	7,870	5.1%		163,270	7,870	5.1%	132,984	136,834
150	Chaperones/Food Concessions	10,550	10,600	50	0.5%	0	10,600	50	0.5%	2,250	1,336
160	Non-Instructional Salaries	14,500	15,450	950	6.6%	0	15,450	950	6.6%	11,299	11,613
160	Chaperones/Food Concessions	4,000	4,000	0	0.0%	0	4,000	0	0.0%	1,050	225
400	Event Expenses	7,500	7,700	200	2.7%	0	7,700	200	100.0%	2,563	1,567
TOTAL CO-CURRICULAR ACTIVITIES		\$ 191,950	\$ 201,020	\$ 9,070	4.7%	\$ -	\$ 201,020	\$ 9,070	4.7%	150,146	151,575

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

150: Step and percent increases for club advisors

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
INTERSCHOLASTIC ATHLETICS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
2855 Interscholastic Athletics												
150	Coaches & Instr. Salaries	# 1.0	350,200	363,705	13,505	3.9%	0	363,705	13,505	3.9%	339,747	299,968
151/155	Chaperones/Timekeepers		25,000	26,150	1,150	4.6%	0	26,150	1,150	4.6%	24,618	28,395
160	Non-Instructional Salaries	# 0.5	314,468	310,798	(3,670)	-1.2%	0	310,798	(3,670)	-1.2%	176,138	266,459
161/165	Chaperones/Timekeepers		30,000	31,000	1,000	3.3%	0	31,000	1,000	3.3%	24,646	26,790
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0	0
400	Other Expense		44,700	45,570	870	1.9%	0	45,570	870	1.9%	95,929	91,548
403	Equipment Repair		16,000	16,000	0	0.0%	0	16,000	0	0.0%	9,881	10,079
450	Supplies		49,500	49,890	390	0.8%	0	49,890	390	0.8%	53,009	53,372
490	BOCES		95,000	99,250	4,250	4.5%	0	99,250	4,250	4.5%	92,832	93,713
TOTAL INTERSCHOLASTICS ATHLETICS			\$ 924,868	\$ 942,363	\$ 17,495	1.9%	\$ 0	\$ 942,363	\$ 17,495	1.9%	816,800	870,324

Coach stipends not included in FTE

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
TRANSPORTATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
5510 Transportation Services												
150	Transportation Director	0.30	58,602	59,485	883	1.5%	-	59,485	883	1.5%	55,574	54,087
400	Transportation Coordinator		105,500	109,000	3,500	3.3%		109,000	3,500	3.3%	114,296	97,585
	Total Transportation Services		<u>\$ 164,102</u>	<u>\$ 168,485</u>	<u>\$ 4,383</u>	<u>2.7%</u>	<u>\$ 0</u>	<u>\$ 168,485</u>	<u>\$ 4,383</u>	<u>2.7%</u>	<u>169,870</u>	<u>151,672</u>
5540.400 Private Carrier Contracts												
400.00	Transportation - In-District		855,000	855,000	-	0.0%		855,000	0	0.0%	636,286	803,542
400.01	Transportation - Private schools		675,000	675,000	-	0.0%	-	675,000	0	0.0%	399,310	634,322
400.04	Transportation - Occ. Educ.		32,000	32,000	-	0.0%	-	32,000	0	0.0%	23,569	29,817
400.04	Transportation - Special Education		700,000	700,000	-	0.0%	-	700,000	0	0.0%	549,429	626,809
402	Transportation - Athletic/Field trips		266,000	274,000	8,000	3.0%		274,000	8,000	3.0%	154,117	155,616
	Total Private Carrier Services		<u>\$ 2,528,000</u>	<u>\$ 2,536,000</u>	<u>\$ 8,000</u>	<u>0.3%</u>	<u>\$ -</u>	<u>\$ 2,536,000</u>	<u>\$ 8,000</u>	<u>0.3%</u>	<u>1,762,711</u>	<u>2,250,106</u>
	TOTAL PUPIL TRANSPORTATION		<u>\$ 2,692,102</u>	<u>\$ 2,704,485</u>	<u>\$ 12,383</u>	<u>0.5%</u>	<u>\$ -</u>	<u>\$ 2,704,485</u>	<u>\$ 12,383</u>	<u>0.5%</u>	<u>1,932,581</u>	<u>2,401,778</u>

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.

Risk: Any large increases in fuel or large increase in bid prices are not budgeted

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2021-22

EMPLOYEE BENEFITS

CODE	DESCRIPTION	2020-21 APPROVED BUDGET	2021-22 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2021-22 NEW BUDGET CONSIDERATIONS	2021-22 PROPOSED BUDGET	CHANGE	% VARIANCE	2019-20 ACTUAL	2018-19 ACTUAL
9010.800	Employees' Retirement	808,270	815,000	6,730	0.8%	2,160	817,160	8,890	1.1%	719,504	699,864
9020.800	Teachers' Retirement	2,421,557	2,533,613	112,056	4.6%	13,362	2,546,975	125,418	5.2%	2,217,833	2,550,937
9030.800	Social Security	2,476,146	2,504,020	27,874	1.1%	11,599	2,515,619	39,473	1.6%	2,363,465	2,282,558
9040.800	Workmen's Compensation	365,000	458,000	93,000	25.5%		458,000	93,000	25.5%	694,678	369,541
9045.800	Life Insurance	37,100	37,000	(100)	-0.3%	200	37,200	100	0.3%	27,889	25,797
9050.800	Unemployment Insurance	10,000	50,000	40,000	400.0%		50,000	40,000	400.0%	18,429	4,149
9055.800	Disability Insurance	53,000	56,000	3,000	5.7%	400	56,400	3,400	6.4%	50,828	49,513
9060.800	Health Insurance	7,957,238	8,454,890	497,652	6.3%	79,543	8,534,433	577,195	7.3%	7,559,689	7,102,812
9065-800	Flex Administrative Charges	5,500	5,500	0	0.0%		5,500	0	0.0%	5,634	5,292
9070.800	Contract/Welfare Fund Benefits	434,200	461,500	27,300	6.3%	3,600	465,100	30,900	7.1%	563,345	387,083
TOTAL EMPLOYEE BENEFITS		\$ 14,568,011	\$ 15,375,523	\$ 807,512	5.5%	\$ 110,864	\$ 15,486,387	\$ 918,376	6.3%	14,221,294	13,477,546

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Workers Comp increase based on current claims
 TRS rate increase from 9.53% to 9.8%
 ERS rate increases from 14.6% to 16.2%, somewhat offset by tier mix changes
 Expect increased Unemployment charges for additional staff hired for COVID safety in 20-21
 Health Insurance rate increase for active employees 4.85%
 Retiree health increase for newly retired employees

NEW CONSIDERATIONS: Recommended enhancements from Administration

Benefits associated with new positions

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2021-22

DEBT SERVICE

<u>CODE</u>	<u>DESCRIPTION</u>	2020-21 APPROVED BUDGET	2021-22 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2021-22 NEW BUDGET CONSIDERATIONS	2021-22 PROPOSED BUDGET	CHANGE	% VARIANCE	2019-20 ACTUAL	2018-19 ACTUALS
9711.600	Serial Bonds - Principal	3,220,000	3,360,000	140,000	4.3%	-	3,360,000	140,000	4.3%	3,035,000	2,920,000
9711.700	Serial Bonds - Interest	918,732	773,957	(144,775)	-15.8%	-	773,957	(144,775)	-15.8%	1,025,556	1,125,150
9731.600	B.A.N. Principal	0	0	-	0.0%	-	0	0	0.0%		
9731.700	B.A.N. Interest	180,000	60,000	(120,000)	0.0%	-	60,000	(120,000)	0.0%		
9785.600	Lease Purchase Principal	0	0	0	0.0%	-	0	0	0.0%	143,167	168,792
9785.700	Lease Purchase Interest TAN/State Ret Loan	0	0	0	0.0%	-	0	0	0.0%	1,511	4,195
	TOTAL DEBT SERVICE	\$ 4,318,732	\$ 4,193,957	\$ (124,775)	-2.9%	\$ 0	\$ 4,193,957	\$ (124,775)	-2.89%	4,205,234	4,218,137

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Based on debt schedules for current bonds or leases outstanding

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2021-22

INTERFUND TRANSFER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
9901.950	Transfer to Special Aid Fund	52,000	70,000	18,000	34.6%	-	70,000	18,000	34.6%	68,203	49,880
9950.900	Transfer to Capital Fund			-		100,000	100,000	100,000	100.0%		
	TOTAL Interfund Transfer	\$ 52,000	\$ 70,000	\$ 18,000	34.6%	\$ 100,000	\$ 170,000	\$ 118,000	226.9%	68,203	49,880

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

To support capital project