

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget Summary - Curriculum/Instruction

DESCRIPTION	2023-24 APPROVED BUDGET	2024-25 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2024-25 NEW BUDGET CONSIDERATIONS	2024-25 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
Curr. Dev & Supervision	2,431,110	2,502,062	70,952	2.9%	43,381	2,545,443	114,333	4.7%
General Ed Instruction	19,896,880	20,577,463	680,583	3.4%	179,725	20,757,188	860,308	4.3%
Special Education Instruction	10,218,864	10,427,388	208,524	2.0%	-	10,427,388	208,524	2.0%
Occupational Education	273,000	268,410	(4,590)	-1.7%	-	268,410	(4,590)	-1.7%
Library	697,492	693,498	(3,994)	-0.6%	-	693,498	(3,994)	-0.6%
Instructional Technology	1,743,557	1,774,430	30,873	1.8%	85,115	1,859,545	115,988	6.7%
Pupil Personnel Services	1,964,286	2,046,286	82,000	4.2%	5,773	2,052,059	87,773	4.5%
Guidance	1,121,293	1,163,455	42,162	3.8%	-	1,163,455	42,162	3.8%
Co-Curricular	254,265	281,459	27,194	10.7%	-	281,459	27,194	10.7%
Interscholastic	1,131,608	1,175,724	44,116	3.9%	32,107	1,207,831	76,223	6.7%
TOTAL BUDGET	39,732,355	40,910,175	1,177,820	3.0%	346,101	41,256,276	1,523,921	3.8%

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%	43,381	332,359	46,489	16.3%	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%	\$ 43,381	\$ 1,817,864	\$ 99,687	5.8%	1,494,209	1,391,886	1,481,902
TOTAL INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION			\$ 2,431,110	\$ 2,502,062	\$ 70,952	2.9%	\$ 43,381	\$ 2,545,443	\$ 114,333	4.7%	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	4,361,141	25,903	0.6%	44,388	4,405,529	70,291	1.6%	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	9,337,962	270,675	3.0%	0	9,337,962	270,675	3.0%	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	\$ 20,577,463	680,583	3.4%	\$ 179,725	\$ 20,757,188	\$ 860,308	4.3%	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	\$ 20,845,873	675,993	3.4%	\$ 179,725	\$ 21,025,598	\$ 855,718	4.2%	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	2,261,684	215,402	10.5%	0	2,261,684	215,402	10.5%	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	1,180,485	-433,161	-26.8%	0	1,180,485	(433,161)	-26.8%	1,143,281	1,466,717	1,374,443
TOTAL SPECIAL EDUCATION			\$ 10,218,864	\$ 10,427,388	\$ 208,524	2.0%	\$ 0	\$ 10,427,388	\$ 208,524	2.0%	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
Proposed Budget 2024-25**

INSTRUCTIONAL TECHNOLOGY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</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
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%	27,500	319,050	20,285	6.8%	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%	\$ 85,115	\$ 1,859,545	\$ 115,988	6.7%	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 monitor 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
Laptop cart 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>
<u>2810. Guidance</u>													
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

Proposed Budget 2024-25

CO-CURRICULAR ACTIVITIES

<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
<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

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%	16,289	986,969	125,593	14.6%	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%	11,405	2,786,748	85,740	3.2%	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%	100,116	10,504,501	920,741	9.6%	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%	4,050	528,550	(13,170)	-2.4%	498,359	577,708	511,744
TOTAL EMPLOYEE BENEFITS		\$ 17,015,116	\$ 18,018,450	\$ 1,003,334	5.9%	\$ 134,452	\$ 18,152,902	\$ 1,137,786	6.7%	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