

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget Summary 2020-21

CODE	DESCRIPTION	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
1000	Board of Education	133,950	135,558	1,608	1.2%	0	135,558	1,608	1.2%
1200	Chief School Admin.	366,517	373,266	6,749	1.8%	0	373,266	6,749	1.8%
1300	Finance	646,735	659,907	13,172	2.0%	0	659,907	13,172	2.0%
1400	Staff	530,169	536,317	6,148	1.2%	0	536,317	6,148	1.2%
1600	Operation & Maint	4,374,044	4,387,117	13,073	0.3%	63,000	4,450,117	76,073	1.7%
1670	Messenger/Mailing	47,950	47,950	0	0.0%	0	47,950	0	0.0%
1680	Central Data Processing	637,000	628,020	(8,980)	-1.4%	-	628,020	(8,980)	-1.4%
1900	Special Items	603,031	614,937	11,906	2.0%	0	614,937	11,906	2.0%
2000	Curr Dev & Supervision	2,016,483	2,040,630	24,147	1.2%	-	2,040,630	24,147	1.2%
2110	General Education Instructio	18,488,978	18,663,046	174,068	0.9%	-	18,663,046	174,068	0.9%
2250	Special Education Instruction	9,354,719	9,728,983	374,264	4.0%	-	9,728,983	374,264	4.0%
2280	Occupational Education	50,166	51,669	1,503	3.0%	-	51,669	1,503	3.0%
2610	Library	654,671	641,252	(13,419)	-2.0%	-	641,252	(13,419)	-2.0%
2630	Instructional Tech	1,262,597	1,264,586	1,989	0.2%	-	1,264,586	1,989	0.2%
2800	Pupil Personnel Svcs	1,168,500	1,214,550	46,050	3.9%	66,709	1,281,259	112,759	9.6%
2810	Guidance	950,452	922,340	(28,112)	-3.0%	-	922,340	(28,112)	-3.0%
2850	Co-Curricular	163,930	181,550	17,620	10.7%	-	181,550	17,620	10.7%
2855	Interscholastic	897,546	923,168	25,622	2.9%	-	923,168	25,622	2.9%
5500	Transportation	2,649,209	2,737,102	87,893	3.3%	0	2,737,102	87,893	3.3%
9000	Employee Benefits	13,663,310	14,637,258	973,948	7.1%	36,853	14,674,111	1,010,801	7.4%
9700	Debt Service	4,238,595	4,318,732	80,137	1.9%	-	4,318,732	80,137	1.9%
9900	Interfund Transfers	55,000	52,000	(3,000)	-5.5%	0	52,000	(3,000)	-5.5%
TOTAL BUDGET		\$62,953,552	\$64,759,938	\$1,806,386	2.9%	\$166,562	\$64,926,500	1,972,948	3.1%

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
BOARD OF EDUCATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
1010 Board of Education											
400	Other Expense		37,000	38,000	1,000	2.7%	-	38,000	1,000	2.7%	47,935
450	Supplies		2,550	2,550	-	0.0%	-	2,550	0	0.0%	1,271
490	BOCES		11,275	11,275	-	0.0%	-	11,275	0		10,711
	Total Board of Education		\$ 50,825	\$ 51,825	\$ 1,000	2.0%	\$ 0	\$ 51,825	\$ 1,000	2.0%	59,917
1040 District Clerk											
160	Salary	.6	44,500	45,108	608	1.4%	-	45,108	608	1.4%	51,313
400	Other Expense		9,000	9,000	-	0.0%	-	9,000	0	0.0%	817
450	Supplies		2,000	2,000	-	0.0%	-	2,000	0	0.0%	662
	Total District Clerk		\$ 55,500	\$ 56,108	\$ 608	1.1%	\$ 0	\$ 56,108	\$ 608	1.1%	52,792
1060 District Meeting											
400	Other Expense		22,125	18,365	(3,760)	-17.0%	-	18,365	(3,760)	-17.0%	16,598
450	Supplies		5,500	3,000	(2,500)	-45.5%	-	3,000	(2,500)	-45.5%	751
490	BOCES		-	6,260	6,260	N/A	-	6,260	6,260	N/A	
	Total District Meeting		\$ 27,625	\$ 27,625	\$ 0	0.0%	\$ 0	\$ 27,625	\$ 0	0.0%	17,349
TOTAL BOARD OF EDUCATION			\$ 133,950	\$ 135,558	\$ 1,608	1.2%	\$ 0	\$ 135,558	\$ 1,608	1.2%	130,058

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1060.400 Use of BOLD to run election reduces Contractual and supplies
1060.490 BOLD Election Management system

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
CHIEF SCHOOL ADMINISTRATOR

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
<u>1240 Chief School Administrator</u>											
150/160	Salary	2.0	344,717	351,266	6,549	1.9%	-	351,266	6,549	1.9%	339,289
200	Equipment		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%	16,928
450	Supplies		4,800	5,000	200	4.2%	-	5,000	200	0.0%	3,542
TOTAL CHIEF SCHOOL ADMINISTRATOR			\$ 366,517	\$ 373,266	\$ 6,749	1.8%	\$ 0	\$ 373,266	\$ 6,749	1.8%	359,759

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21

FINANCE

CODE	DESCRIPTION	FTE	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	CHANGE	% VARIANCE	2018-19 ACTUAL
1310 Business Administration											
150/160	Salary	3.7	325,755	339,529	13,774	4.2%	-	339,529	13,774	4.2%	319,384
200	Equipment		0	0	0	0.0%	-	0	0	0.0%	0
400	Other Expense		64,500	63,050	(1,450)	-2.2%	-	63,050	(1,450)	-2.2%	36,400
450	Supplies		8,700	8,700	0	0.0%	-	8,700	0	0.0%	5,436
490	BOCES Services		70,000	68,260	(1,740)	-2.5%	-	68,260	(1,740)	-2.5%	61,828
	Total Business Administration		\$ 468,955	\$ 479,539	\$ 10,584	2.3%	\$ 0	\$ 479,539	\$ 10,584	2.3%	423,048
1320 Auditing											
400	External Auditor		38,000	38,000	0	0.0%	-	38,000	0	0.0%	31,000
401	Internal Auditor		30,000	30,000	0	0.0%	-	30,000	0	0.0%	7,800
402	Claims Auditor		8,500	8,700	200	2.4%	-	8,700	200	2.4%	8,380
	Total Auditing		\$ 76,500	\$ 76,700	\$ 200	0.3%	\$ 0	\$ 76,700	\$ 200	0.3%	47,180
1325 Treasurer											
160	Salary	1.0	100,980	103,368	2,388	2.4%	-	103,368	2,388	2.4%	88,544
450	Supplies		300	300	0	0.0%	-	300	0	0.0%	104
	Total Treasurer		\$ 101,280	\$ 103,668	\$ 2,388	2.4%	\$ 0	\$ 103,668	\$ 2,388	2.4%	88,648
	TOTAL FINANCE		\$ 646,735	\$ 659,907	\$ 13,172	2.0%	\$ 0	\$ 659,907	\$ 13,172	2.0%	558,876

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
LEGAL/HR/PUBLIC INFO

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATION S</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
1420 Legal											
400	Other Expense		343,000	348,500	5,500	1.6%	-	348,500	5,500	1.6%	327,652
490	BOCES - Hearing Officer		500	500	0	0.0%	-	500	0	0.0%	0
	Total Legal		\$ 343,500	\$ 349,000	\$ 5,500	1.6%	\$ 0	\$ 349,000	\$ 5,500	1.6%	327,652
1430 Personnel											
160	Salary	1.0	75,819	76,323	504	0.7%	-	76,323	504	0.7%	73,058
400	Other Expense		30,500	30,500	-	0.0%	-	30,500	0	0.0%	4,035
450	Supplies		1,000	1,200	200	20.0%	-	1,200	200	20.0%	1,269
490	BOCES/Recruitment		16,000	15,944	(56)	-0.3%	-	15,944	(56)	-0.3%	14,714
	Total Personnel		\$ 123,319	\$ 123,967	\$ 648	0.5%	\$ 0	\$ 123,967	\$ 648	0.5%	93,076
1480 Public Information											
400	Other Expense		20,000	10,000	(10,000)	-50.0%	-	10,000	(10,000)	-50.0%	9,227
450	Supplies		2,250	2,250	-	100.0%	-	2,250	0	100.0%	25
490	BOCES Services		41,100	51,100	10,000	24.3%	-	51,100	10,000	24.3%	25,488
	Total Public Information		\$ 63,350	\$ 63,350	\$ -	0.0%	\$ 0	\$ 63,350	\$ 0	0.0%	34,740
	TOTAL STAFF		\$ 530,169	\$ 536,317	\$ 6,148	1.2%	\$ 0	\$ 536,317	\$ 6,148	1.2%	455,468

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1480 Cost of annual culture survey now through BOCES for aid

NEW CONSIDERATIONS:

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21**

OPERATIONS AND MAINTENANCE

CODE	DESCRIPTION	FTE	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	CHANGE	% VARIANCE	2018-19 ACTUAL
1620 Operations											
160	Custodial Staff	27.0	1,973,983	2,005,214	31,231	1.6%		2,005,214	\$ 31,231	1.6%	1,862,460
200	Equipment		23,500	19,600	(3,900)	-16.6%	-	19,600	(3,900)	-16.6%	8,687
400	Other Expense - Daily operations		74,600	80,700	6,100	8.2%	-	80,700	6,100	8.2%	69,072
410	Building Security Services		307,372	301,500	(5,872)	-1.9%	-	301,500	(5,872)	-1.9%	269,903
420	Utilities		901,300	932,224	30,924	3.4%	-	932,224	30,924	3.4%	704,379
450	Supplies-Custodial. Operations		166,355	159,580	(6,775)	-4.1%	-	159,580	(6,775)	-4.1%	122,272
490	BOCES		59,500	55,722	(3,778)	-6.3%	63,000	118,722	59,222	99.5%	48,737
SUB-TOTAL OPERATIONS			\$ 3,506,610	\$ 3,554,540	\$ 47,930	1.4%	\$ 63,000	\$ 3,617,540	\$ 110,930	3.2%	3,085,510
1621 Maintenance											
160	Maintenance Staff	2.0	206,884	216,277	9,393	4.5%		216,277	9,393	4.5%	200,459
200	Equipment		7,500	0	(7,500)	-100.0%	-	0	(7,500)	0.0%	0
400	Building Repairs/Improvements		305,650	250,200	(55,450)	-18.1%	-	250,200	(55,450)	-18.1%	198,891
400	Contractual Maintenance Services		215,750	218,950	3,200	1.5%	-	218,950	3,200	1.5%	237,243
400	Architect Fees		25,000	25,000	0	0.0%	-	25,000	0	0.0%	34,341
400	Maintenance Inspections		34,950	49,150	14,200	40.6%	-	49,150	14,200	40.6%	20,449
450	Supplies, Maintenance		71,700	73,000	1,300	1.8%	-	73,000	1,300	1.8%	50,697
SUB-TOTAL MAINTENANCE			\$ 867,434	\$ 832,577	\$ (34,857)	-4.0%	\$ 0	\$ 832,577	\$ (34,857)	-4.0%	742,080
TOTAL OPERATIONS AND MAINTENANCE			\$ 4,374,044	\$ 4,387,117	\$ 13,073	0.3%	\$ 63,000	\$ 4,450,117	\$ 76,073	1.7%	3,827,590

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

- 1620.200 Orbio Ionic Cleaning Systems
- 1620.420 Utilities include cost of telephone system
- 1620.450 Reduced supplies for cleaning with Orbio system
- 1621.400 Additional \$10,000 for Boiler certifications - new requirement
- 1621.400 Reduce Buidling Repairs/Improvements to fund new truck

Projects included are:

- Classroom Air Conditioning
- Ceiling tile and wall tile repair
- Electrical outlet upgrades
- Adding bottle filling water stations
- Additional fin tubing
- Hallway cove base replacement
- Painting projects

NEW BUDGET CONSIDERATIONS

- 1621.490 BOCES Coser for Security Coordinatn \$63,000

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
MESSENGER AND MAILING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
1670 Messenger and Mailing										
190	Salaries Messenger	17,000	17,000	-	0.0%	-	17,000	-	0.0%	12,768
400	Other Expense - Postage	20,000	20,000	0	0.0%	-	20,000	0	0.0%	12,279
401	Rental of Machines	8,800	8,800	-	0.0%	-	8,800	-	0.0%	6,516
409	Mail Permits	1,450	1,450	0	0.0%	-	1,450	0	0.0%	160
450	Supplies	700	700	0	0.0%	-	700	0	0.0%	682
TOTAL MESSENGER & MAILING		<u>\$ 47,950</u>	<u>\$ 47,950</u>	<u>0</u>	<u>0.0%</u>	<u>\$ 0</u>	<u>\$ 47,950</u>	<u>\$ 0</u>	<u>0.0%</u>	<u>32,405</u>

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW BUDGET CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2020-21

CENTRAL DATA PROCESSING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
1680 Central Data Processing										
200	Equipment	189,200	190,650	1,450	100.0%		190,650	1,450	100.0%	89,611
400	Other Expense	317,800	320,000	2,200	0.7%		320,000	2,200	0.7%	301,376
490	BOCES services	130,000	117,370	(12,630)	-9.7%		117,370	(12,630)	-9.7%	124,889
TOTAL CENTRAL DATA PROCESSING		\$ 637,000	\$ 628,020	\$ (8,980)	-1.4%	\$ 0	\$ 628,020	\$ (8,980)	-1.4%	515,876

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1680.200 Includes additional amount offset by reduced installment debt

Zero based budget each year

District SANs (File Storage System)	\$52,000
Physical Servers (SCCM Controllers)	\$21,800
Virtual Servers	\$19,950
Core Switches	\$80,000
Access Points	\$16,900

1680.490 Reflects costs of current BOCES services

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
SPECIAL ITEMS

CODE	DESCRIPTION	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	CHANGE	% VARIANCE	2018-19 ACTUAL
<u>1900 SPECIAL ITEMS</u>										
1910.400	Insurance - NYSIR	195,000	195,000	0	0.0%		195,000	0	0.0%	179,389
1950.400	North Yonkers Sewer Tax	60,000	60,000	0	0.0%		60,000	0	0.0%	29,166
1964.400	Refund of Property Taxes	75,000	75,000	0	0.0%		75,000	0	0.0%	481,018
1981.490	BOCES Charge - Administration	218,279	230,167	11,888	5.4%		230,167	11,888	5.4%	183,740
1981.490	BOCES Charge - Capital	54,752	54,770	18	0.0%		54,770	18	0.0%	52,559
TOTAL SPECIAL ITEMS		\$ 603,031	\$ 614,937	11,906	2.0%	\$ 0	\$ 614,937	\$ 11,906	2.0%	925,872

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1981.490 Reflects BOCES retiree health expenses and Other Post Employment Benefits

Note:
 State Comptroller has required all BOCES to eliminate OPEB reserves (Other Post Employment Benefits). There is now only a small reserve left to offset these costs in BOCES Operating Budget, thus the increase in admin costs.

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION

CODE	DESCRIPTION	FTE	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	CHANGE	% VARIANCE	2018-19 ACTUAL
<u>2010 Curriculum Development</u>											
150/160	Administrative Salaries	2.0	281,726	266,069	(15,657)	-5.6%	0	266,069	(15,657)	-5.6%	276,595
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0
400	Other & Curr.Improvement Plan		51,800	53,800	2,000	3.9%	0	53,800	2,000	3.9%	17,490
401	Supt. Conference Days		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%	9,500
450	Supplies		9,000	9,000	0	0.0%	0	9,000	0	0.0%	7,179
490	BOCES		223,695	229,139	5,444	2.4%	0	229,139	5,444	2.4%	93,094
	Total Curriculum Development		\$ 566,221	\$ 558,008	\$ (8,213)	-1.5%	\$ 0	\$ 558,008	\$ (8,213)	-1.5%	403,858
<u>2020 Supervision</u>											
150	Administrative Salaries	7.0	1,114,205	1,145,752	31,547	2.8%	0	1,145,752	31,547	2.8%	1,078,723
160	Non-Instructional Salaries	4.0	262,332	272,161	9,829	3.7%	0	272,161	9,829	3.7%	253,545
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0
400	Other Expense		23,325	25,169	1,844	7.9%	0	25,169	1,844	7.9%	7,742
406	Supv. - Prof. Development/Tri States		32,500	21,440	(11,060)	-34.0%	0	21,440	(11,060)	-34.0%	5,932
450	Supplies		16,000	16,100	100	0.6%	0	16,100	100	0.6%	14,769
490	BOCES		1,900	2,000	100	5.3%	0	2,000	100	5.3%	150,021
	Total Supervision		\$ 1,450,262	\$ 1,482,622	\$ 32,360	2.2%	\$ 0	\$ 1,482,622	\$ 32,360	2.2%	1,510,732
TOTAL INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION			\$ 2,016,483	\$ 2,040,630	\$ 24,147	1.2%	\$ 0	\$ 2,040,630	\$ 24,147	1.2%	1,914,590

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

2010.490 Receive approximately 56% back in revenue for BOCES expenses, resulting in net cost of \$100,000
2020.406 Cost for Tri States reduced - not host year

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
INSTRUCTION

CODE	DESCRIPTION	FTE	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	CHANGE	% VARIANCE	2018-19 ACTUAL
2110 Teaching - Regular School											
110	Teaching Salaries (K-3)	37.60	4,108,389	4,110,894	2,505	0.1%	0	4,110,894	2,505	0.1%	4,094,318
120	Teaching Salaries (4-6)	31.33	3,580,380	3,672,107	91,727	2.6%	0	3,672,107	91,727	2.6%	3,422,893
130	Teaching Salaries (7-12)	71.23	8,525,340	8,492,034	(33,306)	-0.4%	0	8,492,034	(33,306)	-0.4%	8,290,616
140	Substitute Salaries		300,000	350,000	50,000	16.7%	0	350,000	50,000	16.7%	448,075
160	Non-instructional Salaries	21.5	959,853	1,010,983	51,130	5.3%	0	1,010,983	51,130	5.3%	844,146
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0
400	Other Expense - Instruction		47,834	55,345	7,511	15.7%	0	55,345	7,511	15.7%	25,102
	Other Expense - Homebound		50,000	50,000	0	0.0%	0	50,000	0	0.0%	87,519
403	Other Expense - Equipment Repair		12,550	14,150	1,600	12.7%	0	14,150	1,600	12.7%	6,231
404	Other Expense- Commencement		15,550	15,600	50	0.3%	0	15,600	50	0.3%	14,001
405	Rental of Instructional Equipment		95,000	90,170	(4,830)	-5.1%	0	90,170	(4,830)	-5.1%	85,683
406	Professional Development - Conf.		14,500	19,600	5,100	35.2%	0	19,600	5,100	35.2%	49,374
410	Student Assistance Services		59,160	60,350	1,190	2.0%	0	60,350	1,190	2.0%	47,304
415	Student Accident Insurance		36,750	32,600	(4,150)	-11.3%	0	32,600	(4,150)	-11.3%	32,311
450	Supplies		289,115	313,941	24,826	8.6%	0	313,941	24,826	8.6%	296,367
480	Textbooks		174,058	150,478	(23,580)	-13.5%	0	150,478	(23,580)	-13.5%	196,676
490	BOCES Services		220,500	224,794	4,294	1.9%	0	224,794	4,294	1.9%	188,857
TOTAL TEACHING REGULAR SCHOOL			\$ 18,488,979	\$ 18,663,046	174,067	0.9%	\$ 0	\$ 18,663,046	\$ 174,067	0.9%	18,129,473
2280 Occupational Education											
150	Instructional Salaries		0	0	0	0.0%	0	0	0	0.0%	0
450	Supplies		0	0	0	0.0%	0	0	0	0.0%	0
490	BOCES Services		50,166	51,669	1,503	3.0%	0	51,669	1,503	3.0%	21,489
TOTAL OCCUPATIONAL EDUCATION			\$ 50,166	\$ 51,669	1,503	3.0%	\$ 0	\$ 51,669	\$ 1,503	3.0%	21,489
TOTAL ADJUSTED TEACHING REGULAR SCHOOL/OCC ED			\$ 18,539,145	\$ 18,714,715	175,570	0.9%	\$ 0	\$ 18,714,715	\$ 175,570	0.9%	18,150,962

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salary code variances reflects actual contractual salaries
2110.130 includes one salary recoded to Special Ed
2110.140 Increase in Substitutes per actual costs
2110.450 increase offset by decrease in Textbooks
2110.480 no new textbook adoptions budgeted

NEW CONSIDERATIONS: Recommended enhancements from Administration

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21**

LIBRARY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
<u>2610 Library</u>											
150	Librarian Salaries	4.0	449,899	434,806	(15,093)	-3.4%	0	434,806	(15,093)	-3.4%	437,478
160	Non-Instructional Salaries	2.5	113,872	117,546	3,674	3.2%	0	117,546	3,674	3.2%	111,888
200	Equipment		-	0	0	0.0%	0	0	-	0.0%	0
400	Other Expense		-	0	0	0.0%	0	0	-	0.0%	0
406	Prof. Development		-	0	0	0.0%	0	0	-	0.0%	0
450	Supplies		2,900	2,900	0	0.0%	0	2,900	-	0.0%	2,033
451	Library Books & Materials		32,000	30,000	(2,000)	-6.3%	0	30,000	(2,000)	-6.3%	32,112
490	BOCES Services		56,000	56,000	0	0.0%	0	56,000	-	0.0%	52,190
TOTAL LIBRARY			\$ 654,671	\$ 641,252	\$ (13,419)	-2.0%	\$ 0	\$ 641,252	\$ (13,419)	-2.0%	635,701

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services
2610.451 Decrease in library books to increase classroom libraries at Dows

NEW CONSIDERATIONS: Recommended enhancements from Administration

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21**

INSTRUCTIONAL TECHNOLOGY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	CHANGE	% VARIANCE	2018-19 ACTUAL
<u>A2630 - Instructional Technology</u>											
150	Instructional Salaries	3.5	522,894	537,794	14,900	2.8%		537,794	14,900	2.8%	357,051
160	Computer Staff	2.5	176,092	111,906	(64,186)	-36.5%	0	111,906	(64,186)	-36.5%	108,888
200	Equipment		74,735	81,000	6,265	8.4%	0	81,000	6,265	8.4%	52,468
400	Other Expense		212,120	255,138	43,018	20.3%	0	255,138	43,018	20.3%	245,639
403	Computer- Equip. Repair		3,000	3,200	200	6.7%	0	3,200	200	6.7%	698
450	Computer Supplies		194,901	197,553	2,652	1.4%	0	197,553	2,652	1.4%	102,388
462	State Aided Computer Software		48,855	53,250	4,395	9.0%	0	53,250	4,395	9.0%	42,741
490	BOCES		30,000	24,745	(5,255)	-17.5%	0	24,745	(5,255)	-17.5%	24,692
TOTAL INSTRUCTIONAL INFORMATION TECHNOLOGY			\$ 1,262,597	\$ 1,264,586	\$ 1,989	0.2%	\$ -	\$ 1,264,586	\$ 1,989	\$ 0.2%	934,565

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Decrease in staff offset by increase in other contractual expense for data contract
Decrease in BOCES expense recoded to Guidance code (2810)

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2020-21

GUIDANCE SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
2810. Guidance											
150	Teaching Salaries	7.0	810,190	767,658	(42,532)	-5.2%	-	767,658	(42,532)	-5.2%	794,339
160	Non-Instructional Salaries	2.0	120,062	126,282	6,220	5.2%	-	126,282	6,220	5.2%	126,752
400	Other Expense		11,950	12,050	100	0.8%	-	12,050	100	0.8%	4,300
406	Other Expense-Prof. Development		7,000	7,000	-	0.0%	-	7,000	-	0.0%	3,791
450	Supplies		1,250	2,550	1,300	104.0%	-	2,550	1,300	104.0%	1,036
450	BOCES		-	6,800	6,800	n/a	-	6,800	6,800	n/a	-
TOTAL GUIDANCE			\$ 950,452	\$ 922,340	\$ (28,112)	-3.0%	\$ -	\$ 922,340	\$ (28,112)	-3.0%	930,218

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salaries per contract
Increase in BOCES result from recode from Instructional Technology (2630)

NEW CONSIDERATIONS: Recommended enhancements from Administration

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21**

SPECIAL EDUCATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
<u>2250. Special Education</u>											
150	Instructional Salaries	41	3,649,590	4,007,724	358,134	9.8%	0	4,007,724	358,134	9.8%	3,612,139
160	Non-Instructional Salaries	35.8	1,613,959	1,610,775	-3,184	-0.2%	0	1,610,775	(3,184)	-0.2%	1,459,316
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0
400.4	Physical/OT Services		100,000	95,000	-5,000	-5.0%	0	95,000	(5,000)	-5.0%	76,509
400.4	Homebound Service		30,000	35,000	5,000	16.7%	0	35,000	5,000	16.7%	53,310
400.5	Contractual -JCOS		240,000	240,000	0	0.0%	0	240,000	0	0.0%	247,756
400	Other Contractual		31,300	42,150	10,850	34.7%	0	42,150	10,850	34.7%	16,477
450	Supplies		18,000	18,400	400	2.2%	0	18,400	400	2.2%	8,488
470	Tuition (Private, Public, Parent Placed)		1,801,891	1,892,693	90,802	5.0%	0	1,892,693	90,802	5.0%	2,027,800
480	Textbooks		4,000	11,500	7,500	187.5%	0	11,500	7,500	187.5%	5,868
490	BOCES		1,865,979	1,775,741	-90,238	-4.8%	0	1,775,741	(90,238)	-4.8%	1,681,988
TOTAL SPECIAL EDUCATION			\$ 9,354,719	\$ 9,728,983	\$ 374,264	4.0%	\$ 0	\$ 9,728,983	\$ 374,264	4.0%	9,189,651

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salaries reflect actual contractual salaries, increased one FTE recoded from 2110
Salary increase includes increase in teaching assistants to support special classes
2250.470/490 Changes in Out of District Placements for current students

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2020-21

PUPIL PERSONNEL SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATION S</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
2815. Health Services											
160	Nurses' Salaries	# 4.8	303,334	311,639	8,305	2.7%	0	311,639	8,305	2.7%	302,815
200	Equipment		2,500	0	(2,500)	100.0%	0	0	(2,500)	100.0%	0
400.40	School Physician/Contractual		35,560	37,210	1,650	4.6%	0	37,210	1,650	4.6%	28,218
400.50	Health Services - Out of District		130,000	130,000	-	0.0%	0	130,000	0	0.0%	112,763
450	Supplies		10,300	16,680	6,380	61.9%	0	16,680	6,380	61.9%	8,788
	Total Health Services		\$ 481,694	\$ 495,529	13,835	2.9%	\$ 0	\$ 495,529	13,835	2.9%	452,584
2820. Psychologists											
150	Instructional Salaries	# 6.00	535,921	566,291	30,370	5.7%		566,291	30,370	5.7%	611,065
400	Other Expense- Prof. Development		500	500	-	0.0%	0	500	0	0.0%	0
450	Supplies		2,400	2,900	500	20.8%	0	2,900	500	20.8%	1,653
	Total Psychologists		\$ 538,821	\$ 569,691	30,870	5.7%	\$ 0	\$ 569,691	30,870	5.7%	612,718
2825. Social Work Services											
160	Social Worker Salaries	# 1.00	113,285	113,630	345	0.3%	75,409	189,039	75,754	66.9%	111,418
400	Contractual		33,700	33,700	-	0.0%	(8,700)	25,000	(8,700)	100.0%	0
450	Supplies		1,000	2,000	1,000	100.0%	0	2,000	1,000	0.0%	0
	Total Social Work Services		\$ 147,985	\$ 149,330	\$ 1,345	0.9%	\$ 66,709	\$ 216,039	68,054	46.0%	111,418
TOTAL PUPIL PERSONNEL SERVICES BUDGET			\$ 1,168,500	\$ 1,214,550	\$ 46,050	3.9%	\$ 66,709	\$ 1,281,259	\$ 112,759	9.6%	1,176,720

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

2815: Equipment costs budgeted now in Supplies
 2820: Staff changes of Psychologists

NEW CONSIDERATIONS: Recommended enhancements from Administration

Additional Social Worker, offset by reduction in consultant costs

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
CO-CURRICULAR ACTIVITIES

CODE	DESCRIPTION	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	CHANGE	% VARIANCE	2018-19 ACTUAL
<u>2850 Co-Curricular Activities</u>										
150	Advisors Salaries	131,230	145,000	13,770	10.5%	0	145,000	13,770	10.5%	136,834
150	Chaperones/Food Concessions	9,800	10,550	750	7.7%	0	10,550	750	7.7%	1,336
160	Non-Instructional Salaries	12,200	14,500	2,300	18.9%	0	14,500	2,300	18.9%	11,613
160	Chaperones/Food Concessions	4,500	4,000	(500)	-11.1%	0	4,000	(500)	-11.1%	225
400	Event Expenses	6,200	7,500	1,300	100.0%	0	7,500	1,300	100.0%	1,567
TOTAL CO-CURRICULAR ACTIVITIES		\$ 163,930	\$ 181,550	\$ 17,620	10.7%	\$ -	\$ 181,550	\$ 17,620	10.7%	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 2020-21
INTERSCHOLASTIC ATHLETICS

CODE	DESCRIPTION	FTE	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	CHANGE	% VARIANCE	2018-19 ACTUAL
<u>2855 Interscholastic Athletics</u>											
	150 Coaches & Instr. Salaries #	1.0	336,557	343,000	6,443	1.9%	0	343,000	6,443	1.9%	299,968
	151/155 Chaperones/Timekeepers		26,500	25,000	(1,500)	-5.7%	0	25,000	(1,500)	-5.7%	28,395
	160 Non-Instructional Salaries #	0.5	258,658	314,468	55,810	21.6%	0	314,468	55,810	21.6%	266,459
	161/165 Chaperones/Timekeepers		30,000	30,000	0	0.0%	0	30,000	0	0.0%	26,790
	200 Equipment		0	0		0.0%	0	0	0	0.0%	0
	400 Other Expense		90,700	44,700	(46,000)	-50.7%	0	44,700	(46,000)	-50.7%	91,548
	403 Equipment Repair		15,000	16,000	1,000	6.7%	0	16,000	1,000	6.7%	10,079
	450 Supplies		53,400	55,000	1,600	3.0%	0	55,000	1,600	3.0%	53,372
	490 BOCES		86,731	95,000	8,269	9.5%	0	95,000	8,269	9.5%	93,713
TOTAL INTERSCHOLASTICS ATHLETICS			\$ 897,546	\$ 923,168	\$ 25,622	2.9%	\$ 0	\$ 923,168	\$ 25,622	2.9%	870,324

Coaches not included in FTE

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Increase in salaries offset by decrease in Other Expense for Trainer
Increase in BOCES for concussion testing fees

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
TRANSPORTATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
5510 Transportation Services											
150	Transportation Director	0.30	55,450	58,602	3,152	5.7%	-	58,602	3,152	5.7%	54,087
400	Transportation Coordinator		115,000	105,500	(9,500)	-8.3%		105,500	-9,500	-8.3%	97,585
	Total Transportation Services		\$ 170,450	\$ 164,102	\$ (6,348)	-3.7%	\$ 0	\$ 164,102	\$ -6,348	-3.7%	151,672
5540.400 Private Carrier Contracts											
400.00	Transportation - In-District		861,419	900,000	38,581	4.5%		900,000	38,581	4.5%	803,542
400.01	Transportation - Private schools		646,989	675,000	28,011	4.3%	-	675,000	28,011	4.3%	634,322
400.04	Transportation - Occ. Educ.		30,381	32,000	1,619	5.3%	-	32,000	1,619	5.3%	29,817
400.04	Transportation - Special Education		680,243	700,000	19,757	2.9%	-	700,000	19,757	2.9%	626,809
402	Transportation - Athletic/Field trips		259,727	266,000	6,273	2.4%	-	266,000	6,273	2.4%	155,616
	Total Private Carrier Services		\$ 2,478,759	\$ 2,573,000	\$ 94,241	3.8%	\$ -	\$ 2,573,000	\$ 94,241	3.8%	2,250,106
	TOTAL PUPIL TRANSPORTATION		\$ 2,649,209	\$ 2,737,102	\$ 87,893	3.3%	\$ -	\$ 2,737,102	\$ 87,893	3.3%	2,401,778

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.

Possible re-bid of contracts will result in higher increase than transportation CPI

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2020-21

EMPLOYEE BENEFITS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
9010.800	Employees' Retirement	825,326	808,270	(17,056)	-2.1%	-	808,270	(17,056)	-2.1%	699,864
9020.800	Teachers' Retirement	2,185,527	2,414,371	228,844	10.5%	7,186	2,421,557	236,030	10.8%	2,550,937
9030.800	Social Security	2,409,180	2,470,377	61,197	2.5%	5,769	2,476,146	66,966	2.8%	2,282,558
9040.800	Workmen's Compensation	280,500	365,000	84,500	30.1%		365,000	84,500	30.1%	369,541
9045.800	Life Insurance	36,000	37,000	1,000	2.8%	100	37,100	1,100	3.1%	25,797
9050.800	Unemployment Insurance	10,000	10,000	0	0.0%		10,000	0	0.0%	4,149
9055.800	Disability Insurance	52,000	53,000	1,000	1.9%	100	53,100	1,100	2.1%	49,513
9060.800	Health Insurance	7,467,577	8,040,690	573,113	7.7%	22,548	8,063,238	595,661	8.0%	7,102,812
9065-800	Flex Administrative Charges	5,000	5,500	500	10.0%		5,500	500	10.0%	5,292
9070.800	Contract/Welfare Fund Benefits	392,200	433,050	40,850	10.4%	1,150	434,200	42,000	10.7%	387,083
TOTAL EMPLOYEE BENEFITS		\$ 13,663,310	\$ 14,637,258	\$ 973,948	7.1%	\$ 36,853	\$ 14,674,111	\$ 1,010,801	7.4%	13,477,546

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Workers Comp increase based on pending claims
 TRS rate increase from 8.86% to 9.53%,
 ERS rate reflects changing tier mix
 Health Insurance rate increase for active employees 3.7% but more family enrollments drives up cost
 Retiree health increase for newly retired employees

NEW CONSIDERATIONS: Recommended enhancements from Administration

Increases resulting from new positions identified on other schedules

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2020-21

DEBT SERVICE

<u>CODE</u>	<u>DESCRIPTION</u>	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	CHANGE	% VARIANCE	2018-19 ACTUALS
9711.600	Serial Bonds - Principal	3,035,000	3,220,000	185,000	6.1%	-	3,220,000	185,000	6.1%	2,920,000
9711.700	Serial Bonds - Interest	1,025,556	918,732	(106,824)	-10.4%	-	918,732	(106,824)	-10.4%	1,125,150
9731.600	B.A.N. Principal	0	0	-	0.0%	-	0	0	0.0%	
9731.700	B.A.N. Interest	0	180,000	180,000	0.0%	-	180,000	180,000	0.0%	
9785.600	Lease Purchase Principal	176,528		(176,528)	-100.0%	-	0	(176,528)	-100.0%	168,792
9785.700	Lease Purchase Interest TAN/State Ret Loan	1,511		(1,511)	-100.0%	-	0	(1,511)	-100.0%	4,195
	TOTAL DEBT SERVICE	\$ 4,238,595	\$ 4,318,732	\$ 80,137	1.9%	\$ 0	\$ 4,318,732	\$ 80,137	1.89%	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

Savings from Lease principal and interest to offset Bond Anticipation Note interest for Capital Project

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2020-21

INTERFUND TRANSFER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
9901.95	Transfer to Special Aid Fund Transfer to Capital Fund	55,000	52,000	(3,000)	-5.5%	-	52,000 0	(3,000)	-5.5% n/a	49,880
	TOTAL Interfund Transfer	\$ 55,000	\$ 52,000	\$ (3,000)	-5.5%	\$ 0	\$ 52,000	\$ (3,000)	-5.5%	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