

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget Summary 2025-26

CODE	DESCRIPTION	2024-25 APPROVED BUDGET	2025-26 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2025-26 NEW BUDGET CONSIDERATIONS	2025-26 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
1000	Board of Education	99,850	100,525	675	0.7%	-	100,525	675	0.7%
1200	Chief School Admin.	406,487	421,655	15,168	3.7%	-	421,655	15,168	3.7%
1300	Finance	857,335	887,402	30,067	3.5%	-	887,402	30,067	3.5%
1400	Staff	749,562	764,630	15,068	2.0%	-	764,630	15,068	2.0%
1600	Operation & Maint	5,827,687	5,693,530	(134,157)	-2.3%	33,000	5,726,530	(101,157)	-1.7%
1670	Messenger/Mailing	48,750	53,000	4,250	8.7%	-	53,000	4,250	8.7%
1680	Central Data Processing	886,765	910,294	23,529	2.7%	-	910,294	23,529	2.7%
1900	Special Items	773,420	824,616	51,196	6.6%	-	824,616	51,196	6.6%
2000	Curr Dev & Supervision	2,502,062	2,556,401	54,339	2.2%	130,000	2,686,401	184,339	7.4%
2110	General Education Instructio	20,736,798	21,126,243	389,445	1.9%	21,730	21,147,973	411,175	2.0%
2250	Special Education Instruction	10,399,863	10,959,838	559,975	5.4%	5,217	10,965,055	565,192	5.4%
2280	Occupational Education	268,410	273,540	5,130	1.9%	-	273,540	5,130	1.9%
2610	Library	693,498	716,296	22,798	3.3%	-	716,296	22,798	3.3%
2630	Instructional Tech	1,870,545	1,815,703	(54,842)	-2.9%	91,700	1,907,403	36,858	2.0%
2800	Pupil Personnel Svcs	2,052,059	2,081,553	29,494	1.4%	5,865	2,087,418	35,359	1.7%
2810	Guidance	1,163,455	1,177,099	13,644	1.2%	-	1,177,099	13,644	1.2%
2850	Co-Curricular	281,459	296,525	15,066	5.4%	7,950	304,475	23,016	8.2%
2855	Interscholastic	1,207,831	1,261,851	54,020	4.5%	29,631	1,291,482	83,651	6.9%
5500	Transportation	3,526,261	3,999,225	472,964	13.4%	-	3,999,225	472,964	13.4%
9000	Employee Benefits	18,114,397	19,599,864	1,485,467	8.2%	112,561	19,712,425	1,598,028	8.8%
9700	Debt Service	3,546,606	3,538,956	(7,650)	-0.2%	-	3,538,956	(7,650)	-0.2%
9900	Interfund Transfers	75,000	80,000	5,000	6.7%	-	80,000	5,000	6.7%
TOTAL BUDGET		<u>\$76,088,100</u>	<u>\$79,138,746</u>	<u>\$3,050,646</u>	<u>4.0%</u>	<u>\$437,654</u>	<u>\$79,576,400</u>	<u>3,488,300</u>	<u>4.58%</u>
Revenue							<u>\$79,576,400</u>		
Over/Under							<u>\$0</u>		

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26
BOARD OF EDUCATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
1010 Board of Education													
400	Other Expense		34,000	34,000	-	0.0%	-	34,000	0	0.0%	26,381	32,373	30,345
450	Supplies		7,500	7,500	-	0.0%	-	7,500	0	0.0%	1,586	24,388	7,343
490	BOCES		11,750	11,750	-	0.0%	-	11,750	0	0.0%	10,913	10,857	10,803
	Total Board of Education		\$ 53,250	\$ 53,250	\$ -	0.0%	\$ 0	\$ 53,250	\$ -	0.0%	38,880	67,618	48,491
1040 District Clerk													
160	Salary		11,100	11,775	675	6.1%	-	11,775	675	6.1%	10,124	50,545	46,833
400	Other Expense		9,500	9,500	-	0.0%	-	9,500	0	0.0%	6,806	3,238	7,151
450	Supplies		1,500	1,500	-	0.0%	-	1,500	0	0.0%	338	808	-
	Total District Clerk		\$ 22,100	\$ 22,775	\$ 675	3.1%	\$ 0	\$ 22,775	\$ 675	3.1%	17,268	54,591	53,984
1060 District Meeting													
400	Other Expense		10,000	10,000	-	0.0%	-	10,000	-	0.0%	9,207	8,052	5,878
450	Supplies		2,500	2,500	-	0.0%	-	2,500	-	0.0%	1,597	665	1,212
490	BOCES		12,000	12,000	-	0.0%	-	12,000	-	0.0%	6,735	6,350	6,200
	Total District Meeting		\$ 24,500	\$ 24,500	\$ 0	0.0%	\$ 0	\$ 24,500	\$ 0	0.0%	17,539	15,067	13,290
TOTAL BOARD OF EDUCATION			\$ 99,850	\$ 100,525	\$ 675	0.7%	\$ 0	\$ 100,525	\$ 675	0.7%	73,687	137,276	115,765

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services
Salary increase

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26
CHIEF SCHOOL ADMINISTRATOR

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
<u>1240 Chief School Administrator</u>													
150/160	Salary	2.0	375,537	390,705	15,168	4.0%	-	390,705	15,168	4.0%	493,745	363,045	359,691
200	Equipment		0		0	0.0%	-	0	0	0.0%	0	0	0
400	Other Expense		25,700	25,700	0	0.0%	-	25,700	0	0.0%	8,316	24,630	18,510
450	Supplies		5,250	5,250	0	0.0%	-	5,250	0	0.0%	2,593	4,129	2,742
TOTAL CHIEF SCHOOL ADMINISTRATOR			\$ 406,487	\$ 421,655	\$ 15,168	3.7%	\$ 0	\$ 421,655	\$ 15,168	3.7%	504,654	391,804	380,943

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26

FINANCE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
1310 Business Administration													
150/160	Salary	4.7	447,928	468,877	20,949	4.7%	-	468,877	20,949	4.7%	428,504	376,581	354,541
200	Equipment		0	0	0	0.0%	-	0	0	0.0%	0	0	0
400	Other Expense		77,850	77,850	0	0.0%	-	77,850	0	0.0%	55,227	41,023	55,731
450	Supplies		9,500	9,500	0	0.0%	-	9,500	0	0.0%	7,104	11,506	4,347
490	BOCES Services		96,694	105,450	8,756	9.1%	-	105,450	8,756	9.1%	98,738	111,996	96,949
	Total Business Administration		\$ 631,972	\$ 661,677	\$ 29,705	4.7%	\$ 0	\$ 661,677	\$ 29,705	4.7%	589,573	541,106	511,568
1320 Auditing													
400	External Auditor		38,000	38,000	0	0.0%	-	38,000	0	0.0%	35,500	31,500	32,000
401	Internal Auditor		30,000	20,000	(10,000)	-33.3%	-	20,000	(10,000)	-33.3%	15,000	15,000	15,000
402	Claims Auditor		12,000	13,000	1,000	8.3%	-	13,000	1,000	8.3%	10,080	9,900	9,600
	Total Auditing		\$ 80,000	\$ 71,000	\$ (9,000)	-11.3%	\$ 0	\$ 71,000	\$ (9,000)	-11.3%	60,580	56,400	56,600
1325 Treasurer													
160	Salary	1.0	144,763	154,125	9,362	6.5%	-	154,125	9,362	6.5%	139,888	132,441	120,090
450	Supplies		600	600	0	0.0%	-	600	0	0.0%	200	223	56
	Total Treasurer		\$ 145,363	\$ 154,725	\$ 9,362	6.4%	\$ 0	\$ 154,725	\$ 9,362	6.4%	140,088	132,664	120,146
	TOTAL FINANCE		\$ 857,335	\$ 887,402	\$ 30,067	3.5%	\$ 0	\$ 887,402	\$ 30,067	3.5%	790,241	730,170	688,314

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

BOCES increase represents current subscriptions
Auditing services reduced to reflect recent spending trend

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26
LEGAL/HR/PUBLIC INFO

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
<u>1420 Legal</u>													
400	Other Expense		428,600	419,365	(9,235)	-2.2%	-	419,365	(9,235)	-2.2%	381,302	226,514	269,863
490	BOCES - Hearing Officer		500	500	0	0.0%	-	500	0	0.0%	330	330	330
	Total Legal		\$ 429,100	\$ 419,865	\$ (9,235)	-2.2%	\$ 0	\$ 419,865	\$ (9,235)	-2.2%	381,632	226,844	270,193
<u>1430 Personnel</u>													
160	Salary	1.0	93,157	117,750	24,593	26.4%	-	117,750	24,593	26.4%	90,100	87,044	81,502
400	Other Expense		31,200	30,800	(400)	-1.3%	-	30,800	(400)	-1.3%	37,303	5,640	2,532
450	Supplies		1,500	2,000	500	33.3%	-	2,000	500	33.3%	1,011	685	935
490	BOCES/Recruitment		39,005	37,980	(1,025)	-2.6%	-	37,980	(1,025)	-2.6%	21,231	22,745	20,859
	Total Personnel		\$ 164,862	\$ 188,530	\$ 23,668	14.4%	\$ 0	\$ 188,530	\$ 23,668	14.4%	149,645	116,114	105,828
<u>1480 Public Information</u>													
400	Other Expense		34,023	38,000	3,977	11.7%	0	38,000	3,977	11.7%	18,208	8,057	10,438
450	Supplies		1,000	1,000	-	0.0%	-	1,000	0	100.0%	560	325	245
490	BOCES Services		120,577	117,235	(3,342)	-2.8%	-	117,235	(3,342)	-2.8%	63,639	90,769	73,718
	Total Public Information		\$ 155,600	\$ 156,235	\$ 635	0.4%	\$ 0	\$ 156,235	\$ 635	0.4%	82,407	99,151	84,401
	TOTAL STAFF		\$ 749,562	\$ 764,630	\$ 15,068	2.0%	\$ 0	\$ 764,630	\$ 15,068	2.0%	613,684	442,109	460,422

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Legal expense reduced to reflect current spending trends

1480.400 includes website and translation costs

1430.160 includes adjustment in salary due to increased responsibilities

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26

OPERATIONS AND MAINTENANCE

CODE	DESCRIPTION	FTE	2024-25 APPROVED BUDGET	2025-26 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2025-26 NEW BUDGET CONSIDERATIONS	2025-26 PROPOSED BUDGET	CHANGE	% VARIANCE	2023-24 ACTUAL	2022-23 ACTUAL	2021-22 ACTUAL
1620 Operations													
160	Custodial Staff	27.0	2,248,233	2,251,829	3,596	0.2%	-	2,251,829	\$ 3,596	0.2%	2,082,403	2,037,808	2,075,159
200	Equipment		30,000	5,545	(24,455)	-81.5%		5,545	(24,455)	-81.5%	27,212	0	0
400	Other Expense - Daily operations		96,650	104,800	8,150	8.4%	-	104,800	8,150	8.4%	50,505	47,127	47,334
410	Building Security Services		368,150	380,000	11,850	3.2%	-	380,000	11,850	3.2%	308,267	297,694	248,378
420	Utilities		1,238,490	1,234,725	(3,765)	-0.3%	-	1,234,725	(3,765)	-0.3%	933,589	924,898	1,049,197
450	Supplies-Custodial. Operations		242,500	268,000	25,500	10.5%		268,000	25,500	10.5%	301,097	174,450	135,383
490	BOCES		131,825	129,230	(2,595)	-2.0%		129,230	(2,595)	-2.0%	110,451	122,417	122,583
SUB-TOTAL OPERATIONS			\$ 4,355,848	\$ 4,374,129	\$ 18,281	0.4%	\$ 0	\$ 4,374,129	\$ 18,281	0.4%	3,813,524	3,604,394	3,678,034
1621 Maintenance													
160	Maintenance Staff	3.0	249,836	272,131	22,295	8.9%		272,131	22,295	8.9%	253,918	238,478	226,085
200	Equipment		57,500	100,625	43,125	75.0%		100,625	43,125	0.0%	31,607	33,662	56,092
400	Building Repairs/Improvements		566,566	239,245	(327,321)	-57.8%	33,000	272,245	(294,321)	-51.9%	310,760	307,986	192,715
400	Contractual Maintenance Services		401,000	465,000	64,000	16.0%	-	465,000	64,000	16.0%	285,638	292,545	183,532
400	Architect/Engineering Fees		25,000	50,000	25,000	100.0%		50,000	25,000	100.0%	18,160	10,012	26,380
400	Maintenance Inspections		64,400	75,500	11,100	17.2%		75,500	11,100	17.2%	44,934	33,292	32,776
450	Supplies, Maintenance		102,080	116,900	14,820	14.5%	-	116,900	14,820	14.5%	135,390	56,368	50,513
SUB-TOTAL MAINTENANCE			\$ 1,471,839	\$ 1,319,401	\$ (152,438)	-10.4%	\$ 33,000	\$ 1,352,401	\$ (113,981)	-8.1%	1,080,407	972,343	768,093
TOTAL OPERATIONS AND MAINTENANCE			\$ 5,827,687	\$ 5,693,530	\$ (134,157)	-2.3%	\$ 33,000	\$ 5,726,530	\$ (101,157)	-1.7%	4,893,931	4,576,737	4,446,127

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Custodial equipment includes Compressor, Water tank replacements and Carpet cleaner
Custodial supplies reflect price increases experienced and funds for air purifier filters, recycling containers
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
Building Repairs/Improvements is returned to previous years spending without new considerations.
Projects include floor/tile replacement, playground, boiler tube replacements, brick repair, door replacements, HVAC control upgrades, bathroom upgrades and various painting projects
Contractual Maintenance is increased due to need to maintain playground surfaces, rain gutter cleaning and repairs to aging HVAC equipment
Maintenance supplies reflect in house maintenance projects and price increases experienced
Maintenance Inspections - increased fitness room testing

NEW BUDGET CONSIDERATIONS

Update HVAC controls (CMS/MS buildings)

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26
MESSENGER AND MAILING

<u>CODE</u>	<u>DESCRIPTION</u>	2024-25 APPROVED BUDGET	2025-26 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2025-26 NEW BUDGET CONSIDERATIONS	2025-26 PROPOSED BUDGET	CHANGE	% VARIANCE	2023-24 ACTUAL	2022-23 ACTUAL	2021-22 ACTUAL
1670 Messenger and Mailing												
190	Salaries Messenger	20,000	21,000	1,000	5.0%	-	21,000	1,000	5.0%	16,945	14,224	17,939
400	Other Expense - Postage	21,000	20,000	(1,000)	-4.8%	-	20,000	(1,000)	-4.8%	11,680	11,994	11,870
401	Rental of Machines	3,000	7,500	4,500	150.0%	-	7,500	4,500	150.0%	2,601	4,209	4,209
409	Mail Permits	750	500	(250)	-33.3%	-	500	(250)	-33.3%	320	290	265
450	Supplies	4,000	4,000	0	0.0%	-	4,000	0	0.0%	518	66	508
TOTAL MESSENGER & MAILING		\$ 48,750	\$ 53,000	4,250	8.7%	\$ 0	\$ 53,000	\$ 4,250	8.7%	32,064	30,783	34,791

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Will need to obtain new mail machine lease due to postal requirements

NEW BUDGET CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2025-26

CENTRAL DATA PROCESSING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
<u>1680 Central Data Processing</u>												
200	Equipment	82,500	120,000	37,500	45.5%		120,000	37,500	45.5%	97,310	129,513	67,764
400	Other Expense	543,933	529,879	(14,054)	-2.6%		529,879	(14,054)	-2.6%	525,428	516,102	392,104
450	Supplies	15,000	28,000	13,000	86.7%		28,000	13,000	86.7%	35,189	62,457	72,417
490	BOCES services	245,332	232,415	(12,917)	-5.3%		232,415	(12,917)	-5.3%	250,295	155,646	144,122
TOTAL CENTRAL DATA PROCESSING		\$ 886,765	\$ 910,294	\$ 23,529	2.7%	\$ 0	\$ 910,294	\$ 23,529	2.7%	908,222	863,718	676,407

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Equipment includes replacements of 8 servers and 40 wireless access points

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26
SPECIAL ITEMS

<u>CODE</u>	<u>DESCRIPTION</u>	2024-25 APPROVED BUDGET	2025-26 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2025-26 NEW BUDGET CONSIDERATIONS	2025-26 PROPOSED BUDGET	CHANGE	% VARIANCE	2023-24 ACTUAL	2022-23 ACTUAL	2021-22 ACTUAL
1900 SPECIAL ITEMS												
1910.400	Insurance - NYSIR/Stud Acc	339,000	387,000	48,000	14.2%		387,000	48,000	14.2%	261,074	232,794	234,489
1930.400	Judgements/Claims	0	0	0	0.0%		0	0	0.0%	600,000		
1950.400	North Yonkers Sewer Tax	60,000	60,000	0	0.0%		60,000	0	0.0%	33,020	32,649	26,717
1964.400	Refund of Property Taxes	50,000	50,000	0	0.0%		50,000	0	0.0%	233,379	1,382,667	1,066,471
1981.490	BOCES Charge - Administration	269,482	272,190	2,708	1.0%		272,190	2,708	1.0%	263,384	252,395	246,132
1981.490	BOCES Charge - Capital	54,938	55,426	488	0.9%		55,426	488	0.9%	53,279	55,109	54,146
TOTAL SPECIAL ITEMS		\$ 773,420	\$ 824,616	51,196	6.6%	\$ 0	\$ 824,616	\$ 51,196	6.6%	1,444,136	1,955,614	1,627,955

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services
Increased insurance costs due to coverage increases/regional environmental events
Recode of student accident insurance from 2110 code in 24-25 budget

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26
INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION

CODE	DESCRIPTION	FTE	2024-25 APPROVED BUDGET	2025-26 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2025-26 NEW BUDGET CONSIDERATIONS	2025-26 PROPOSED BUDGET	CHANGE	% VARIANCE	2023-24 ACTUAL	2022-23 ACTUAL	2021-22 ACTUAL
2010 Curriculum Development													
150/160	Administrative Salaries	2.0	302,245	313,941	11,696	3.9%	0	313,941	11,696	3.9%	291,909	282,865	284,756
400	Other & Curr.Improvement Plan		143,000	138,700	(4,300)	-3.0%	0	138,700	(4,300)	-3.0%	45,413	51,533	49,876
450	Supplies		15,000	15,000	0	0.0%	0	15,000	0	0.0%	17,174	17,679	7,469
490	BOCES		267,334	268,567	1,233	0.5%	0	268,567	1,233	0.5%	176,140	141,630	150,772
	Total Curriculum Development		\$ 727,579	\$ 736,208	\$ 8,629	1.2%	\$ 0	\$ 736,208	\$ 8,629	1.2%	530,636	493,707	492,873
2020 Supervision													
150	Administrative Salaries	8.0	1,384,585	1,442,736	58,151	4.2%	130,000	1,572,736	188,151	13.6%	1,347,549	1,177,027	1,093,003
160	Non-Instructional Salaries	4.0	288,978	281,896	(7,082)	-2.5%	0	281,896	(7,082)	-2.5%	285,504	274,350	277,025
400	Other Expense		39,920	41,411	1,491	3.7%	0	41,411	1,491	3.7%	17,758	18,319	7,057
406	Supv. - Prof. Development/Tri States		42,100	33,700	(8,400)	-20.0%	0	33,700	(8,400)	-20.0%	9,146	7,115	3,516
450	Supplies		18,900	20,450	1,550	8.2%	0	20,450	1,550	8.2%	14,185	17,398	11,285
490	BOCES		0	0	0	0.0%	0	0	0	0.0%	0	0	0
	Total Supervision		\$ 1,774,483	\$ 1,820,193	\$ 45,710	2.6%	\$ 130,000	\$ 1,950,193	\$ 175,710	9.9%	1,674,142	1,494,209	1,391,886
TOTAL INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION			\$ 2,502,062	\$ 2,556,401	\$ 54,339	2.2%	\$ 130,000	\$ 2,686,401	\$ 184,339	7.4%	2,204,778	1,987,916	1,884,759

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

2010.400 Consultants is reduced as staff now lead some of the professional development
2020.400 includes professional memberships and expenses for Superintendent Conference days
2020.406 reduced as Tri State cost is reduced for years we are not hosting

NEW CONSIDERATIONS: Recommended enhancements from Administration

Director of Special Projects position to become Main Street School Assistant Principal
Dean of Students for Grades 6-12

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26
INSTRUCTION

CODE	DESCRIPTION	FTE	2024-25 APPROVED BUDGET	2025-26 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2025-26 NEW BUDGET CONSIDERATIONS	2025-26 PROPOSED BUDGET	CHANGE	% VARIANCE	2023-24 ACTUAL	2022-23 ACTUAL	2021-22 ACTUAL
<u>2110 Teaching - Regular School</u>													
110	Teaching Salaries (K-3)	39.00	4,381,483	4,575,605	194,122	4.4%	0	4,575,605	194,122	4.4%	4,269,832	4,155,602	3,815,639
120	Teaching Salaries (4-6)	34.50	4,109,807	4,216,595	106,788	2.6%	0	4,216,595	106,788	2.6%	3,831,922	3,724,395	3,689,985
130	Teaching Salaries (7-12)	74.40	9,319,927	9,534,179	214,252	2.3%	11,730	9,545,909	225,982	2.4%	8,860,277	8,583,169	8,478,308
140	Substitute Salaries		549,500	587,000	37,500	6.8%	(45,000)	542,000	-7,500	-1.4%	634,600	501,825	538,333
160	Non-instructional Salaries	21.04	1,163,904	1,069,526	(94,378)	-8.1%	0	1,069,526	-94,378	-8.1%	992,933	952,600	949,727
200	Equipment		0	0	0	0.0%	0	0	0	0.0%	0	0	0
400	Other Expense - Instruction/Testing/Mileage		51,509	56,090	4,581	8.9%	0	56,090	4,581	8.9%	45,052	45,840	42,289
	Other Expense - Homebound		36,000	36,000	0	0.0%	0	36,000	0	0.0%	14,975	33,881	11,809
403	Other Expense - Equipment Repair		19,150	19,850	700	3.7%	0	19,850	700	3.7%	6,547	5,769	7,577
404	Other Expense- Commencement		23,000	23,000	0	0.0%	0	23,000	0	0.0%	19,117	15,399	15,245
405	Rental of Instructional Equipment		74,000	76,700	2,700	3.6%	0	76,700	2,700	3.6%	50,658	50,658	72,718
406	Professional Development - Conf.		25,250	25,750	500	2.0%	0	25,750	500	2.0%	21,974	10,022	4,489
410	Student Assistance Services		70,000	70,000	0	0.0%	(70,000)	0	-70,000	-100.0%	64,585	62,704	61,475
413	Testing		20,200	18,000	(2,200)	-10.9%	0	18,000	-2,200	-10.9%	20,423	25,872	27,731
450	Supplies		392,355	411,755	19,400	4.9%	25,000	436,755	44,400	11.3%	361,179	266,085	228,791
471	Tuition		0	24,000	24,000	N/A	0	24,000	24,000	N/A			
480	Textbooks		211,522	148,246	(63,276)	-29.9%	100,000	248,246	36,724	17.4%	117,334	102,851	96,888
490	BOCES Services		289,191	233,947	(55,244)	-19.1%	0	233,947	-55,244	-19.1%	224,120	202,492	166,976
TOTAL TEACHING REGULAR SCHOOL			\$ 20,736,798	\$ 21,126,243	389,445	1.9%	\$ 21,730	\$ 21,147,973	\$ 411,175	2.0%	19,535,528	18,739,164	18,207,980
<u>2280 Occupational Education</u>													
490	BOCES Services		268,410	273,540	5,130	1.9%	0	273,540	5,130	1.9%	80,667	80,031	167,063
TOTAL OCCUPATIONAL EDUCATION			\$ 268,410	\$ 273,540	5,130	1.9%	\$ 0	\$ 273,540	\$ 5,130	1.9%	80,667	80,031	167,063
TOTAL ADJUSTED TEACHING REGULAR SCHOOL/OCC ED			\$ 21,005,208	\$ 21,399,783	394,575	1.9%	\$ 21,730	\$ 21,421,513	\$ 416,305	2.0%	19,616,195	18,819,195	18,375,043

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salaries reflect contractual schedule increases offset by retirements
Supplies cover current inflation, cost of Eureka math materials
Tuition reflects payment to Charter Schools
BOCES includes Arts in Ed programs. Reduced copying costs for instructional materials due to new math program.

2280: More students are expected to enroll in Career Tech programs at BOCES

NEW CONSIDERATIONS: Recommended enhancements from Administration

Stipend for Civics Seal
New K-5 ELA Curriculum adoption
Supplies for increased amount of Decodable materials
Non Renewal of Student Assistance Program with addition of Dean/Psychologist
Reduction in subs with addition of Dean

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26

SPECIAL EDUCATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
2250. Special Education													
150	Instructional Salaries	43.00	4,466,982	4,676,911	209,929	4.7%	85,217	4,762,128	295,146	6.6%	4,253,322	4,064,197	3,883,147
160	Non-Instructional Salaries	52.11	1,940,527	2,133,911	193,384	10.0%	0	2,133,911	193,384	10.0%	1,833,913	1,672,989	1,604,145
200	Equipment		0	0	0	0.0%	0	0	0	0.0%			
400.4	Physical/OT Services - Related Svcs		175,250	286,750	111,500	63.6%	-80,000	206,750	31,500	18.0%	243,118	118,453	133,055
400.4	Homebound Service		42,750	50,750	8,000	18.7%	0	50,750	8,000	18.7%	32,736	21,271	26,234
400.5	Contractual -JCOS		275,000	300,000	25,000	9.1%	0	300,000	25,000	9.1%	311,694	275,251	271,848
400	Other Contractual		57,560	31,400	-26,160	-45.4%	0	31,400	(26,160)	-45.4%	29,464	36,034	17,108
450	Supplies		20,700	22,430	1,730	8.4%	0	22,430	1,730	8.4%	14,942	18,734	18,953
462	Software		1,000	1,000	0	0.0%	0	1,000	0	0.0%	745	0	0
470	Tuition (Private, Public, Parent Placed)		2,386,684	2,626,743	240,059	10.1%	0	2,626,743	240,059	10.1%	1,562,548	1,487,344	1,142,734
480	Textbooks		5,450	5,600	150	2.8%	0	5,600	150	2.8%	1,074	4,505	4,989
490	BOCES		1,027,960	824,343	-203,617	-19.8%	0	824,343	(203,617)	-19.8%	965,800	1,143,281	1,466,717
TOTAL SPECIAL EDUCATION			\$ 10,399,863	\$ 10,959,838	\$ 559,975	5.4%	\$ 5,217	\$ 10,965,055	\$ 565,192	5.4%	9,249,356	8,842,059	8,568,930

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

In house Behaviorist

Reduction in related services expense if increase in house Behaviorist staffing

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26

LIBRARY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
<u>2610 Library</u>													
150	Librarian Salaries	4.0	469,185	487,981	18,796	4.0%	0	487,981	18,796	4.0%	459,879	470,244	453,198
160	Non-Instructional Salaries	2.5	105,563	106,215	652	0.6%	0	106,215	652	0.6%	96,316	109,923	102,362
400	Other Expense		7,400	7,500	100	1.4%	0	7,500	100	0.0%	5,066	5,066	
406	Prof. Development		-		0	0.0%	0	0	-	0.0%			
450	Supplies		2,350	2,300	(50)	-2.1%	0	2,300	(50)	-2.1%	2,648	2,552	1,365
451	Library Books & Materials		27,000	27,300	300	1.1%	0	27,300	300	1.1%	27,546	26,895	24,022
490	BOCES Services		82,000	85,000	3,000	3.7%	0	85,000	3,000	3.7%	78,908	66,702	47,802
TOTAL LIBRARY			\$ 693,498	\$ 716,296	\$ 22,798	3.3%	\$ 0	\$ 716,296	\$ 22,798	3.3%	670,363	681,382	628,749

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services
490 Utilizing subscriptions through BOCES for shared pricing

NEW CONSIDERATIONS: Recommended enhancements from Administration

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2025-26**

INSTRUCTIONAL TECHNOLOGY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
A2630 - Instructional Technology													
150	Instructional Salaries	5.4	709,900	698,272	(11,628)	-1.6%	0	698,272	(11,628)	-1.6%	705,346	499,323	551,136
160	Computer Staff	4	177,020	188,286	11,266	6.4%	0	188,286	11,266	6.4%	115,203	112,200	109,339
200	Equipment		95,000	77,000	(18,000)	-18.9%	0	77,000	(18,000)	-18.9%	24,160	6,210	79,892
400	Other Expense		307,418	337,533	30,115	9.8%	0	337,533	30,115	9.8%	256,121	271,524	305,647
403	Computer- Equip. Repair		17,000	17,000	-	0.0%	0	17,000	0	0.0%	14,291	3,731	3,996
450	Computer Supplies		330,050	275,375	(54,675)	-16.6%	91,700	367,075	37,025	11.2%	548,623	209,916	239,405
462	State Aided Computer Software		89,096	72,235	(16,861)	-18.9%	0	72,235	(16,861)	-18.9%	74,290	29,684	70,030
490	BOCES		145,061	150,002	4,941	3.4%	0	150,002	4,941	3.4%	140,223	130,170	75,900
TOTAL INSTRUCTIONAL INFORMATION TECHNOLOGY			\$ 1,870,545	\$ 1,815,703	\$ (54,842)	-2.9%	\$ 91,700	\$ 1,907,403	\$ 36,858	\$ 2.0%	1,878,257	1,262,758	1,435,345

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Equipment is for 24 Newline boards continuing the smartboard replacement cycle
Computer supplies include printer replacements, end of life
chromebooks (300) and Chromebooks for 6th grade (150)
BOCES includes use of instructional technology

NEW CONSIDERATIONS: Recommended enhancements from Administration

Laptops for teaching staff at the high school

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2025-26

GUIDANCE SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
<u>2810. Guidance</u>													
150	Teaching Salaries	8.0	965,872	972,147	6,275	0.6%	-	972,147	6,275	0.6%	944,896	921,022	806,710
160	Non-Instructional Salaries	2.0	131,488	134,193	2,705	2.1%	-	134,193	2,705	2.1%	130,317	128,534	126,992
400	Other Expense		41,950	47,550	5,600	13.3%	-	47,550	5,600	13.3%	16,810	16,737	8,684
406	Other Expense-Prof. Development		3,500	5,000	1,500	42.9%	-	5,000	1,500	42.9%	1,437	-	249
450	Supplies		5,375	5,400	25	0.5%	-	5,400	25	0.5%	4,999	4,268	8,054
450	BOCES		15,270	12,809	(2,461)	-16.1%	-	12,809	(2,461)	-16.1%	7,655	7,503	7,359
TOTAL GUIDANCE			\$ 1,163,455	\$ 1,177,099	\$ 13,644	1.2%	\$ -	\$ 1,177,099	\$ 13,644	1.2%	1,106,114	1,078,064	958,048

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salaries include cost of summer days for guidance counselors

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2025-26

PUPIL PERSONNEL SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
<u>2815. Health Services</u>													
160	Nurses' Salaries	4.8	458,897	445,951	(12,946)	-2.8%	5,865	451,816	(7,081)	-1.5%	333,485	323,625	314,099
400.40	School Physician/Contractual		73,515	81,465	7,950	10.8%	0	81,465	7,950	10.8%	268,367	167,350	42,763
400.50	Health Services - Out of District		130,000	145,000	15,000	11.5%	0	145,000	15,000	11.5%	212,722	96,214	156,914
450	Supplies		16,350	16,700	350	2.1%	0	16,700	350	2.1%	6,027	6,363	2,917
	Total Health Services		\$ 678,762	\$ 689,116	10,354	1.5%	\$ 5,865	\$ 694,981	16,219	2.4%	820,601	593,552	516,693
<u>2820. Psychologists</u>													
150	Instructional Salaries	7.0	793,809	795,651	1,842	0.2%		795,651	1,842	0.2%	747,645	631,744	584,846
400	Other Expense- Prof. Development		400	400	-	0.0%	0	400	0	0.0%	0	300	
450	Supplies		2,250	2,300	50	2.2%	0	2,300	50	2.2%	1,259	2,016	1,089
	Total Psychologists		\$ 796,459	\$ 798,351	1,892	0.2%	\$ 0	\$ 798,351	1,892	0.2%	748,904	634,060	585,935
<u>2825. Social Work Services</u>													
150	Social Worker Salaries	2.0	212,932	220,334	7,402	3.5%		220,334	7,402	3.5%	215,078	198,904	167,615
400	Contractual		0	0	-	0.0%	0	0	0	100.0%	0	0	2,340
450	Supplies		3,100	3,100	-	0.0%	0	3,100	0	0.0%	359	3,287	729
	Total Social Work Services		\$ 216,032	\$ 223,434	\$ 7,402	3.4%	\$ 0	\$ 223,434	7,402	3.4%	215,437	202,191	170,684
<u>2830. Pupil Personnel Services</u>													
150	PPS Admin	2.0	360,806	370,652	9,846	2.7%	0	370,652	9,846	2.7%	348,713	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		\$ 360,806	\$ 370,652	\$ 9,846	2.7%	\$ 0	\$ 370,652	9,846	2.7%	348,713	331,794	273,637
TOTAL PUPIL PERSONNEL SERVICES BUDGET			\$ 2,052,059	\$ 2,081,553	\$ 29,494	1.4%	\$ 5,865	\$ 2,087,418	\$ 35,359	1.7%	2,133,655	1,761,597	1,546,949

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

2815.400.50 reflects anticipated enrollment at JCOS
2815.400.40 reflects cost of school physician

NEW CONSIDERATIONS: Recommended enhancements from Administration

Lead nurse stipend

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2025-26

CO-CURRICULAR ACTIVITIES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
<u>2850 Co-Curricular Activities</u>												
150	Advisors Salaries	230,431	240,325	9,894	4.3%	0	240,325	9,894	4.3%	197,300	192,389	174,805
150	Chaperones/Food Concessions	10,500	21,500	11,000	104.8%	0	21,500	11,000	104.8%	46,941	382	75
160	Non-Instructional Salaries	17,278	14,500	(2,778)	-16.1%	0	14,500	(2,778)	-16.1%	11,194	19,230	2,700
160	Chaperones/Food Concessions	7,250	3,700	(3,550)	-49.0%	0	3,700	(3,550)	-49.0%	2,833	170	
400/450	Event Expenses	16,000	16,500	500	3.1%	7,950	24,450	8,450	100.0%	6,416	6,994	420
TOTAL CO-CURRICULAR ACTIVITIES		\$ 281,459	\$ 296,525	\$ 15,066	5.4%	\$ 7,950	\$ 304,475	\$ 23,016	8.2%	264,684	219,165	178,000

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

Costs for Regeneron and STANYS trips

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2025-26

INTERSCHOLASTIC ATHLETICS

CODE	DESCRIPTION	FTE	2024-25	2025-26	CHANGE	% VARIANCE	2025-26	2025-26	CHANGE	% VARIANCE	2023-24	2022-23	2021-22
			APPROVED BUDGET	PUSH AHEAD BUDGET			NEW BUDGET CONSIDERATIONS	PROPOSED BUDGET			ACTUAL	ACTUAL	ACTUAL
2855	Interscholastic Athletics												
150	Coaches & Instr. Salaries	# 1.0	651,663	672,801	21,138	3.2%	24,631	697,432	45,769	7.0%	605,746	550,161	347,458
151/155	Chaperones/Timekeepers		81,908	93,000	11,092	13.5%	0	93,000	11,092	13.5%	72,933	64,825	25,040
160	Non-Instructional Salaries	# 1.5	135,116	147,669	12,553	9.3%	0	147,669	12,553	9.3%	111,868	95,567	280,770
161/165	Chaperones/Timekeepers		20,500	9,000	(11,500)	-56.1%	0	9,000	(11,500)	-56.1%	2,967	18,927	28,635
200	Equipment		5,000	0	(5,000)	0.0%	0	0	(5,000)	0.0%	25,980		
400	Other Expense		79,225	93,350	14,125	17.8%	5,000	98,350	19,125	24.1%	43,323	35,628	19,642
403	Equipment Repair		14,500	16,000	1,500	10.3%	0	16,000	1,500	10.3%	13,495	14,520	11,788
450	Supplies		89,919	94,000	4,081	4.5%	0	94,000	4,081	4.5%	101,836	61,441	50,159
490	BOCES		130,000	136,031	6,031	4.6%	0	136,031	6,031	4.6%	129,524	121,946	71,504
TOTAL INTERSCHOLASTICS ATHLETICS			\$ 1,207,831	\$ 1,261,851	\$ 54,020	4.5%	\$ 29,631	\$ 1,291,482	\$ 83,651	6.9%	1,107,672	963,015	834,996

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 actual usage
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

Additon of Assistant coaches for teams with larger enrollments
Coaches and team costs for new shared teams for gymnastics, skiing

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2025-26

TRANSPORTATION

CODE	DESCRIPTION	FTE	2024-25 APPROVED BUDGET	2025-26 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2025-26 NEW BUDGET CONSIDERATIONS	2025-26 PROPOSED BUDGET	CHANGE	% VARIANCE	2023-24 ACTUAL	2022-23 ACTUAL	2021-22 ACTUAL
5510 Transportation Services													
150	Transportation Director	0.30	66,935	71,800	4,865	7.3%	-	71,800	4,865	7.3%	65,226	62,739	60,592
400	Transportation Coordinator		129,893	136,200	6,307	4.9%		136,200	6,307	4.9%	124,571	117,419	99,108
	Total Transportation Services		\$ 196,828	\$ 208,000	\$ 11,172	5.7%	\$ 0	\$ 208,000	\$ 11,172	5.7%	189,797	180,158	159,700
5540.400 Private Carrier Contracts													
400.00	Transportation - In-District		1,464,568	1,340,000	(124,568)	-8.5%	-	1,340,000	-124,568	-8.5%	1,371,304	1,099,865	901,854
400.01	Transportation - Private schools		654,792	637,000	(17,792)	-2.7%	-	637,000	-17,792	-2.7%	690,047	535,347	477,936
400.04	Transportation - Occ. Educ.		44,121	56,500	12,379	28.1%	-	56,500	12,379	28.1%	47,423	18,692	46,204
400.04	Transportation - Special Education		836,973	1,362,000	525,027	62.7%	-	1,362,000	525,027	62.7%	728,507	732,573	565,628
402	Transportation - Athletic/Field trips		328,979	395,725	66,746	20.3%		395,725	66,746	20.3%	232,356	253,278	183,556
	Total Private Carrier Services		\$ 3,329,433	\$ 3,791,225	\$ 461,792	13.9%	\$ -	\$ 3,791,225	\$ 461,792	13.9%	3,069,637	2,639,755	2,175,178
	TOTAL PUPIL TRANSPORTATION		\$ 3,526,261	\$ 3,999,225	\$ 472,964	13.4%	\$ -	\$ 3,999,225	\$ 472,964	13.4%	3,259,434	2,819,913	2,334,878

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. Timing of school start times makes ride sharing difficult

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2025-26

EMPLOYEE BENEFITS

CODE	DESCRIPTION	2024-25 APPROVED BUDGET	2025-26 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2025-26 NEW BUDGET CONSIDERATIONS	2025-26 PROPOSED BUDGET	CHANGE	% VARIANCE	2023-24 ACTUAL	2022-23 ACTUAL	2021-22 ACTUAL
9010.800	Employees' Retirement	984,171	1,103,758	119,587	12.2%	-	1,103,758	119,587	12.2%	821,520	729,855	779,010
9020.800	Teachers' Retirement	2,922,534	2,871,911	(50,623)	-1.7%	25,229	2,897,140	(25,394)	-0.9%	2,882,052	2,759,694	2,473,778
9030.800	Social Security	2,785,088	2,899,925	114,837	4.1%	19,696	2,919,621	134,533	4.8%	2,658,850	2,532,700	2,430,216
9040.800	Workmen's Compensation	270,000	245,000	(25,000)	-9.3%	-	245,000	(25,000)	-9.3%	403,993	400,397	518,505
9045.800	Life Insurance	47,100	40,000	(7,100)	-15.1%	200	40,200	(6,900)	-14.6%	31,394	30,279	29,390
9050.800	Unemployment Insurance	35,000	36,000	1,000	2.9%	-	36,000	1,000	2.9%	34,429	21,404	545
9055.800	Disability Insurance	65,000	65,000	0	0.0%	200	65,200	200	0.3%	56,758	54,232	51,108
9060.800	Health Insurance	10,471,129	11,764,270	1,293,141	12.3%	64,836	11,829,106	1,357,977	13.0%	9,162,485	8,363,343	8,077,531
9065-800	Flex Administrative Charges	6,500	6,000	(500)	-7.7%	-	6,000	(500)	-7.7%	3,857	3,770	3,763
9070.800	Contract/Welfare Fund Benefits	527,875	568,000	40,125	7.6%	2,400	570,400	42,525	8.1%	626,959	498,359	577,708
TOTAL EMPLOYEE BENEFITS		\$ 18,114,397	\$ 19,599,864	\$ 1,485,467	8.2%	\$ 112,561	\$ 19,712,425	\$ 1,598,028	8.8%	16,682,297	15,394,033	14,941,554

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

TRS rate decrease from 10.11% to 9.59%
ERS rate increase from 15.2% to 15.9% on average. Tier matches range from 12.9 to 19.6%
Unemployment costs are ongoing - attach to prior earnings
Health insurance rates increased 9%. New retirees increase cost
Relying on reserve for worker's comp tail claim expenses

NEW CONSIDERATIONS: Recommended enhancements from Administration

Benefits associated with new positions/stipends

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2025-26

DEBT SERVICE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
9711.600	Serial Bonds - Principal	2,590,000	2,688,000	98,000	3.8%	-	2,688,000	98,000	3.8%	2,635,000	2,650,000	3,360,000
9711.700	Serial Bonds - Interest	956,606	850,956	(105,650)	-11.0%	-	850,956	(105,650)	-11.0%	1,075,931	1,453,783	773,956
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%			48,050
9785.600	Lease Purchase Principal	0		0	0.0%	-	0	0	0.0%			
9785.700	Lease Purchase Interest	0		0	0.0%	-	0	0	0.0%			
TOTAL DEBT SERVICE		\$ 3,546,606	\$ 3,538,956	\$ (7,650)	-0.2%	\$ 0	\$ 3,538,956	\$ (7,650)	-0.22%	3,710,931	4,103,783	4,182,006

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 2025-26

INTERFUND TRANSFER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2024-25 APPROVED BUDGET</u>	<u>2025-26 PUSH AHEAD</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2025-26 NEW BUDGET CONSIDERATIONS</u>	<u>2025-26 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2023-24 ACTUAL</u>	<u>2022-23 ACTUAL</u>	<u>2021-22 ACTUAL</u>
9901.950	Transfer to Special Aid Fund	75,000	80,000	5,000	6.7%	-	80,000	5,000	6.7%	75,960	56,957	67,871
9950.900	Transfer to Capital Fund	0	0	-	0.0%		0	-		0	100,000	100,000
	TOTAL Interfund Transfer	<u><u>\$ 75,000</u></u>	<u><u>\$ 80,000</u></u>	<u><u>\$ 5,000</u></u>	<u><u>6.7%</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 80,000</u></u>	<u><u>\$ 5,000</u></u>	<u><u>6.7%</u></u>	<u><u>75,960</u></u>	<u><u>156,957</u></u>	<u><u>167,871</u></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