

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

| DESCRIPTION | 2025-26 APPROVED BUDGET | 2026-27 PUSH AHEAD BUDGET | CHANGE | % VARIANCE | 2026-27 NEW BUDGET CONSIDERATIONS | 2026-27 PROPOSED BUDGET | TOTAL CHANGE | % VARIANCE |
|-------------------------------|-------------------------------|---------------------------------|------------------|---------------|---|-------------------------------|------------------|---------------|
| Curr. Dev & Supervision | 2,686,401 | 2,773,874 | 87,473 | 3.3% | 15,000 | 2,788,874 | 102,473 | 3.8% |
| General Ed Instruction | 21,147,973 | 22,133,621 | 985,648 | 4.7% | 237,640 | 22,371,261 | 1,223,288 | 5.8% |
| Special Education Instruction | 10,965,055 | 10,934,166 | (30,889) | -0.3% | - | 10,934,166 | (30,889) | -0.3% |
| Occupational Education | 273,540 | 291,776 | 18,236 | 6.7% | - | 291,776 | 18,236 | 6.7% |
| Library | 716,296 | 703,255 | (13,041) | -1.8% | - | 703,255 | (13,041) | -1.8% |
| Instructional Technology | 1,907,403 | 1,839,101 | (68,302) | -3.6% | - | 1,839,101 | (68,302) | -3.6% |
| Pupil Personnel Services | 2,087,418 | 2,212,253 | 124,835 | 6.0% | - | 2,212,253 | 124,835 | 6.0% |
| Guidance | 1,177,099 | 1,179,496 | 2,397 | 0.2% | 5,130 | 1,184,626 | 7,527 | 0.6% |
| Co-Curricular | 304,475 | 360,200 | 55,725 | 18.3% | - | 360,200 | 55,725 | 18.3% |
| Interscholastic | 1,291,482 | 1,331,354 | 39,872 | 3.1% | 19,245 | 1,350,599 | 59,117 | 4.6% |
| TOTAL BUDGET | 42,557,142 | 43,759,096 | 1,201,954 | 2.8% | 277,015 | 44,036,111 | 1,478,969 | 3.5% |

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2026-27
INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION

| CODE | DESCRIPTION | FTE | 2025-26 APPROVED BUDGET | 2026-27 PUSH AHEAD BUDGET | CHANGE | % VARIANCE | 2026-27 NEW BUDGET CONSIDERATIONS | 2026-27 PROPOSED BUDGET | CHANGE | % VARIANCE | 2024-25 ACTUAL | 2023-24 ACTUAL | 2022-23 ACTUAL |
|---|--------------------------------------|-----|-------------------------------|---------------------------------|------------------|---------------|---|-------------------------------|-------------------|-------------|-------------------|-------------------|-------------------|
| 2010 Curriculum Development | | | | | | | | | | | | | |
| 150/160 | Administrative Salaries | 2.0 | 313,941 | 312,190 | (1,751) | -0.6% | 0 | 312,190 | (1,751) | -0.6% | 297,429 | 291,909 | 282,865 |
| 400 | Other & Curr.Improvement Plan | | 138,700 | 153,500 | 14,800 | 10.7% | 0 | 153,500 | 14,800 | 10.7% | 60,348 | 45,413 | 51,533 |
| 450 | Supplies | | 15,000 | 16,000 | 1,000 | 6.7% | 0 | 16,000 | 1,000 | 6.7% | 8,988 | 17,174 | 17,679 |
| 490 | BOCES | | 268,567 | 281,400 | 12,833 | 4.8% | 15,000 | 296,400 | 27,833 | 10.4% | 273,208 | 176,140 | 141,630 |
| | Total Curriculum Development | | \$ 736,208 | \$ 763,090 | \$ 26,882 | 3.7% | \$ 15,000 | \$ 778,090 | \$ 41,882 | 5.7% | 639,973 | 530,636 | 493,707 |
| 2020 Supervision | | | | | | | | | | | | | |
| 150 | Administrative Salaries | 9.0 | 1,572,736 | 1,644,896 | 72,160 | 4.6% | | 1,644,896 | 72,160 | 4.6% | 1,383,440 | 1,347,549 | 1,177,027 |
| 160 | Non-Instructional Salaries | 4.0 | 281,896 | 288,184 | 6,288 | 2.2% | 0 | 288,184 | 6,288 | 2.2% | 279,999 | 285,504 | 274,350 |
| 400 | Other Expense | | 41,411 | 35,454 | (5,957) | -14.4% | 0 | 35,454 | (5,957) | -14.4% | 13,335 | 17,758 | 18,319 |
| 406 | Supv. - Prof. Development/Tri States | | 33,700 | 22,900 | (10,800) | -32.0% | 0 | 22,900 | (10,800) | -32.0% | 12,013 | 9,146 | 7,115 |
| 450 | Supplies | | 20,450 | 19,350 | (1,100) | -5.4% | 0 | 19,350 | (1,100) | -5.4% | 15,133 | 14,185 | 17,398 |
| | Total Supervision | | \$ 1,950,193 | \$ 2,010,784 | \$ 60,591 | 3.1% | \$ 0 | \$ 2,010,784 | \$ 60,591 | 3.1% | 1,703,920 | 1,674,142 | 1,494,209 |
| TOTAL INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION | | | \$ 2,686,401 | \$ 2,773,874 | \$ 87,473 | 3.3% | \$ 15,000 | \$ 2,788,874 | \$ 102,473 | 3.8% | 2,343,893 | 2,204,778 | 1,987,916 |

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

2010.400 Consultants is increased for continued PD in several area of instruction
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

Link It Data Platform

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2026-27
INSTRUCTION

| CODE | DESCRIPTION | FTE | 2025-26 APPROVED BUDGET | 2026-27 PUSH AHEAD BUDGET | CHANGE | % VARIANCE | 2026-27 NEW BUDGET CONSIDERATIONS | 2026-27 PROPOSED BUDGET | CHANGE | % VARIANCE | 2024-25 ACTUAL | 2023-24 ACTUAL | 2022-23 ACTUAL |
|--|-------------------------------------|--------|-------------------------|---------------------------|-----------|------------|-----------------------------------|-------------------------|--------------|------------|----------------|----------------|----------------|
| 2110 Teaching - Regular School | | | | | | | | | | | | | |
| 110-130 | Teaching Salaries (K-12) | 145.70 | 18,338,109 | 19,017,777 | 679,668 | 3.7% | 0 | 19,017,777 | 679,668 | 3.7% | 17,907,433 | 16,962,031 | 16,463,166 |
| 140 | Substitute Salaries | | 542,000 | 552,000 | 10,000 | 1.8% | 0 | 552,000 | 10,000 | 1.8% | 608,189 | 634,600 | 501,825 |
| 160 | Non-instructional Salaries | 28.54 | 1,069,526 | 1,429,947 | 360,421 | 33.7% | 197,640 | 1,627,587 | 558,061 | 52.2% | 1,046,634 | 992,933 | 952,600 |
| 200 | Equipment | | 0 | 0 | 0 | 0.0% | 40,000 | 40,000 | 40,000 | 0.0% | 0 | 0 | 0 |
| 400 | Other Expense - Instruction/Mileage | | 56,090 | 76,560 | 20,470 | 36.5% | 0 | 76,560 | 20,470 | 36.5% | 27,019 | 45,052 | 45,840 |
| | Other Expense - Homebound | | 36,000 | 36,000 | 0 | 0.0% | 0 | 36,000 | 0 | 0.0% | 26,788 | 14,975 | 33,881 |
| 403 | Other Expense - Equipment Repair | | 19,850 | 21,900 | 2,050 | 10.3% | 0 | 21,900 | 2,050 | 10.3% | 8,924 | 6,547 | 5,769 |
| 404 | Other Expense- Commencement | | 23,000 | 23,000 | 0 | 0.0% | 0 | 23,000 | 0 | 0.0% | 18,355 | 19,117 | 15,399 |
| 405 | Rental of Instructional Equipment | | 76,700 | 76,750 | 50 | 0.1% | 0 | 76,750 | 50 | 0.1% | 54,599 | 50,658 | 50,658 |
| 406 | Professional Development - Conf. | | 25,750 | 28,500 | 2,750 | 10.7% | 0 | 28,500 | 2,750 | 10.7% | 13,705 | 21,974 | 10,022 |
| 413 | Testing | | 18,000 | 37,000 | 19,000 | 105.6% | 0 | 37,000 | 19,000 | 105.6% | 12,515 | 20,423 | 25,872 |
| 450 | Supplies | | 436,755 | 412,244 | (24,511) | -5.6% | 0 | 412,244 | -24,511 | -5.6% | 352,028 | 361,179 | 266,085 |
| 471 | Tuition | | 24,000 | 5,000 | (19,000) | N/A | 0 | 5,000 | -19,000 | N/A | 23,712 | | |
| 480 | Textbooks | | 248,246 | 174,443 | (73,803) | -29.7% | 0 | 174,443 | -73,803 | -29.7% | 186,584 | 117,334 | 102,851 |
| 490 | BOCES Services | | 233,947 | 242,500 | 8,553 | 3.7% | 0 | 242,500 | 8,553 | 3.7% | 179,498 | 224,120 | 202,492 |
| TOTAL TEACHING REGULAR SCHOOL | | | \$ 21,147,973 | \$ 22,133,621 | 985,648 | 4.7% | \$ 237,640 | \$ 22,371,261 | \$ 1,223,288 | 5.8% | 20,532,829 | 19,535,528 | 18,739,164 |
| 2280 Occupational Education | | | | | | | | | | | | | |
| 490 | BOCES Services | | 273,540 | 291,776 | 18,236 | 6.7% | 0 | 291,776 | 18,236 | 6.7% | 178,940 | 80,667 | 80,031 |
| TOTAL OCCUPATIONAL/CAREER EDUCATION | | | \$ 273,540 | \$ 291,776 | 18,236 | 6.7% | \$ 0 | \$ 291,776 | \$ 18,236 | 6.7% | 178,940 | 80,667 | 80,031 |
| TOTAL ADJUSTED TEACHING REGULAR SCHOOL/OCC ED | | | \$ 21,421,513 | \$ 22,425,397 | 1,003,884 | 4.7% | \$ 237,640 | \$ 22,663,037 | \$ 1,241,524 | 5.8% | 20,711,769 | 19,616,195 | 18,819,195 |

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salaries reflect contractual schedule increases offset by staff changes
Anticipate one fewer section of 5th grade at Main St School
Textbook decrease with no new adoption or one time expense

NEW CONSIDERATIONS: Recommended enhancements from Administration

Monitors and stipends to cover duty/lunch periods \$109,440
PT Art (.4 FTE) HS \$37,000 (not including benefits)
Classroom Furniture\$40,000

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2026-27**

SPECIAL EDUCATION

| CODE | DESCRIPTION | FTE | 2025-26 APPROVED BUDGET | 2026-27 PUSH AHEAD BUDGET | CHANGE | % VARIANCE | 2026-27 NEW BUDGET CONSIDERATIONS | 2026-27 PROPOSED BUDGET | CHANGE | % VARIANCE | 2024-25 ACTUAL | 2023-24 ACTUAL | 2022-23 ACTUAL |
|--------------------------------|---|------------|--|--|-------------------|-----------------------|--|--|--------------------|-------------------|---------------------------|---------------------------|---------------------------|
| 2250. Special Education | | | | | | | | | | | | | |
| 150 | Instructional Salaries | 50.40 | 4,762,128 | 5,273,279 | 511,151 | 10.7% | 0 | 5,273,279 | 511,151 | 10.7% | 4,364,465 | 4,253,322 | 4,064,197 |
| 160 | Non-Instructional Salaries | 35.97 | 2,133,911 | 1,608,072 | -525,839 | -24.6% | 0 | 1,608,072 | (525,839) | -24.6% | 1,977,894 | 1,833,913 | 1,672,989 |
| 200 | Equipment | | 0 | 0 | 0 | 0.0% | 0 | 0 | 0 | 0.0% | | | |
| 400.4 | Physical/OT Services - Related Svcs/Testing | | 206,750 | 225,000 | 18,250 | 8.8% | 0 | 225,000 | 18,250 | 8.8% | 126,420 | 243,118 | 118,453 |
| 400.4 | Homebound Service | | 50,750 | 54,000 | 3,250 | 6.4% | 0 | 54,000 | 3,250 | 6.4% | 53,541 | 32,736 | 21,271 |
| 400.5 | Contractual -JCOS | | 300,000 | 175,000 | -125,000 | -41.7% | 0 | 175,000 | (125,000) | -41.7% | 273,431 | 311,694 | 275,251 |
| 400 | Other Contractual | | 31,400 | 73,900 | 42,500 | 135.4% | 0 | 73,900 | 42,500 | 135.4% | 41,123 | 29,464 | 36,034 |
| 450 | Supplies | | 22,430 | 20,625 | -1,805 | -8.0% | 0 | 20,625 | (1,805) | -8.0% | 20,441 | 14,942 | 18,734 |
| 462 | Software | | 1,000 | 11,860 | 10,860 | 1086.0% | 0 | 11,860 | 10,860 | 1086.0% | 0 | 745 | 0 |
| 470 | Tuition (Private, Public, Parent Placed) | | 2,626,743 | 2,343,713 | -283,030 | -10.8% | 0 | 2,343,713 | (283,030) | -10.8% | 1,669,544 | 1,562,548 | 1,487,344 |
| 480 | Textbooks | | 5,600 | 5,600 | 0 | 0.0% | 0 | 5,600 | 0 | 0.0% | 4,379 | 1,074 | 4,505 |
| 490 | BOCES | | 824,343 | 1,143,117 | 318,774 | 38.7% | 0 | 1,143,117 | 318,774 | 38.7% | 1,143,018 | 965,800 | 1,143,281 |
| | TOTAL SPECIAL EDUCATION | | \$ 10,965,055 | \$ 10,934,166 | \$ -30,889 | -0.3% | \$ 0 | \$ 10,934,166 | \$ (30,889) | -0.3% | 9,674,256 | 9,249,356 | 8,842,059 |

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salaries include two additional teachers to meet student needs, offset with fewer aides
 400.4 Related Services reflects existing student needs and rising costs for services
 400.4 Increase also reflects more funds for testing/evaluations
 Other Contractual includes Professional Development, including Orton Gillingham training and annual fees
 Software is for specialized special education programs and receives state aid

NEW CONSIDERATIONS: Recommended enhancements from Administration

Proposed Budget 2026-27

LIBRARY

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>FTE</u> | <u>2025-26 APPROVED BUDGET</u> | <u>2026-27 PUSH AHEAD BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2026-27 NEW BUDGET CONSIDERATIONS</u> | <u>2026-27 PROPOSED BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2024-25 ACTUAL</u> | <u>2023-24 ACTUAL</u> | <u>2022-23 ACTUAL</u> |
|----------------------------|----------------------------|------------|--|--|--------------------|-----------------------|--|--|--------------------|-------------------|---------------------------|---------------------------|---------------------------|
| <u>2610 Library</u> | | | | | | | | | | | | | |
| 150 | Librarian Salaries | 4.0 | 487,981 | 468,514 | (19,467) | -4.0% | 0 | 468,514 | (19,467) | -4.0% | 480,960 | 459,879 | 470,244 |
| 160 | Non-Instructional Salaries | 2.5 | 106,215 | 110,191 | 3,976 | 3.7% | 0 | 110,191 | 3,976 | 3.7% | 103,982 | 96,316 | 109,923 |
| 400 | Other Expense | | 7,500 | 7,500 | 0 | 0.0% | 0 | 7,500 | - | 0.0% | 6,066 | 5,066 | 5,066 |
| 406 | Prof. Development | | - | | 0 | 0.0% | 0 | 0 | - | 0.0% | | | |
| 450 | Supplies | | 2,300 | 2,450 | 150 | 6.5% | 0 | 2,450 | 150 | 6.5% | 2,134 | 2,648 | 2,552 |
| 451 | Library Books & Materials | | 27,300 | 27,600 | 300 | 1.1% | 0 | 27,600 | 300 | 1.1% | 25,701 | 27,546 | 26,895 |
| 490 | BOCES Services | | 85,000 | 87,000 | 2,000 | 2.4% | 0 | 87,000 | 2,000 | 2.4% | 81,788 | 78,908 | 66,702 |
| TOTAL LIBRARY | | | \$ 716,296 | \$ 703,255 | \$ (13,041) | -1.8% | \$ 0 | \$ 703,255 | \$ (13,041) | -1.8% | 700,631 | 670,363 | 681,382 |

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Anticipated salary changes

NEW CONSIDERATIONS: Recommended enhancements from Administration

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2026-27**

INSTRUCTIONAL TECHNOLOGY

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>FTE</u> | <u>2025-26 APPROVED BUDGET</u> | <u>2026-27 PUSH AHEAD BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2026-27 NEW BUDGET CONSIDERATIONS</u> | <u>2026-27 PROPOSED BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2024-25 ACTUAL</u> | <u>2023-24 ACTUAL</u> | <u>2022-23 ACTUAL</u> |
|---|-------------------------------|------------|--|--|--------------------|-------------------|--|--|--------------------|-------------------|---------------------------|---------------------------|---------------------------|
| A2630 - Instructional Technology | | | | | | | | | | | | | |
| 150 | Instructional Salaries | 4.4 | 698,272 | 640,734 | (57,538) | -8.2% | 0 | 640,734 | (57,538) | -8.2% | 730,079 | 705,346 | 499,323 |
| 160 | Computer Staff | 3 | 188,286 | 122,922 | (65,364) | -34.7% | 0 | 122,922 | (65,364) | -34.7% | 157,564 | 115,203 | 112,200 |
| 200 | Equipment | | 77,000 | 72,000 | (5,000) | -6.5% | 0 | 72,000 | (5,000) | -6.5% | 11,081 | 24,160 | 6,210 |
| 400 | Other Expense | | 337,533 | 254,714 | (82,819) | -24.5% | 0 | 254,714 | (82,819) | -24.5% | 274,125 | 256,121 | 271,524 |
| 403 | Computer- Equip. Repair | | 17,000 | 18,500 | 1,500 | 8.8% | 0 | 18,500 | 1,500 | 8.8% | 30,516 | 14,291 | 3,731 |
| 450 | Computer Supplies | | 367,075 | 444,760 | 77,685 | 21.2% | 0 | 444,760 | 77,685 | 21.2% | 362,074 | 548,623 | 209,916 |
| 462 | State Aided Computer Software | | 72,235 | 92,252 | 20,017 | 27.7% | 0 | 92,252 | 20,017 | 27.7% | 64,604 | 74,290 | 29,684 |
| 490 | BOCES | | 150,002 | 193,219 | 43,217 | 28.8% | 0 | 193,219 | 43,217 | 28.8% | 148,931 | 140,223 | 130,170 |
| TOTAL INSTRUCTIONAL INFORMATION TECHNOLOGY | | | \$ 1,907,403 | \$ 1,839,101 | \$ (68,302) | -3.6% | \$ - | \$ 1,839,101 | \$ (68,302) | -3.6% | 1,778,974 | 1,878,257 | 1,262,758 |

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salaries reduced as PLTW is now Science Cluster at Main St
 Computer staff reflects reduction of one position, offset in 1480 for webmaster services
 Equipment is for 24 Newline boards continuing the smartboard replacement cycle
 Computer supplies include printer replacements, end of life
 chromebooks (250) and Chromebooks for 6th grade (125)
 BOCES includes instructional technology subscriptions
 Other Expense reduction reflects transfer of expense to Supplies

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2026-27

GUIDANCE SERVICES

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>FTE</u> | <u>2025-26 APPROVED BUDGET</u> | <u>2026-27 PUSH AHEAD BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2026-27 NEW BUDGET CONSIDERATIONS</u> | <u>2026-27 PROPOSED BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2024-25 ACTUAL</u> | <u>2023-24 ACTUAL</u> | <u>2022-23 ACTUAL</u> |
|------------------------------|---------------------------------|------------|--|--|-----------------|-----------------------|--|--|-----------------|-------------------|---------------------------|---------------------------|---------------------------|
| <u>2810. Guidance</u> | | | | | | | | | | | | | |
| 150 | Teaching Salaries | 8.0 | 972,147 | 1,008,041 | 35,894 | 3.7% | 5,130 | 1,013,171 | 41,024 | 4.2% | 953,877 | 944,896 | 921,022 |
| 160 | Non-Instructional Salaries | 2.0 | 134,193 | 121,005 | (13,188) | -9.8% | - | 121,005 | (13,188) | -9.8% | 132,560 | 130,317 | 128,534 |
| 400 | Other Expense | | 47,550 | 27,050 | (20,500) | -43.1% | - | 27,050 | (20,500) | -43.1% | 27,845 | 16,810 | 16,737 |
| 406 | Other Expense-Prof. Development | | 5,000 | 5,000 | - | 0.0% | - | 5,000 | - | 0.0% | 2,718 | 1,437 | - |
| 450 | Supplies | | 5,400 | 5,400 | - | 0.0% | - | 5,400 | - | 0.0% | 1,832 | 4,999 | 4,268 |
| 450 | BOCES | | 12,809 | 13,000 | 191 | 1.5% | - | 13,000 | 191 | 1.5% | 7,807 | 7,655 | 7,503 |
| | TOTAL GUIDANCE | | \$ 1,177,099 | \$ 1,179,496 | \$ 2,397 | 0.2% | \$ 5,130 | \$ 1,184,626 | \$ 7,527 | 0.6% | 1,126,639 | 1,106,114 | 1,078,064 |

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salaries include cost of summer days for guidance counselors
Other Expense reduced as scheduling consultant no longer needed

NEW CONSIDERATIONS: Recommended enhancements from Administration

Summer College Workshop \$5,130

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2026-27

PUPIL PERSONNEL SERVICES

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>FTE</u> | <u>2025-26 APPROVED BUDGET</u> | <u>2026-27 PUSH AHEAD BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2026-27 NEW BUDGET CONSIDERATIONS</u> | <u>2026-27 PROPOSED BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2024-25 ACTUAL</u> | <u>2023-24 ACTUAL</u> | <u>2022-23 ACTUAL</u> |
|--|-----------------------------------|------------|--|--|-------------------|-------------------|--|--|-------------------|-------------------|---------------------------|---------------------------|---------------------------|
| 2815. Health Services | | | | | | | | | | | | | |
| 160 | Nurses' Salaries | 4.0 | 451,816 | 418,378 | (33,438) | -7.4% | 0 | 418,378 | (33,438) | -7.4% | 358,137 | 333,485 | 323,625 |
| 400.40 | School Physician/Contractual | | 81,465 | 85,365 | 3,900 | 4.8% | 0 | 85,365 | 3,900 | 4.8% | 423,762 | 268,367 | 167,350 |
| 400.50 | Health Services - Out of District | | 145,000 | 220,000 | 75,000 | 51.7% | 0 | 220,000 | 75,000 | 51.7% | 95,157 | 212,722 | 96,214 |
| 450 | Supplies | | 16,700 | 17,320 | 620 | 3.7% | 0 | 17,320 | 620 | 3.7% | 8,449 | 6,027 | 6,363 |
| | Total Health Services | | \$ 694,981 | \$ 741,063 | 46,082 | 6.6% | \$ 0 | \$ 741,063 | 46,082 | 6.6% | 885,505 | 820,601 | 593,552 |
| 2820. Psychologists | | | | | | | | | | | | | |
| 150 | Instructional Salaries | 7.0 | 795,651 | 833,780 | 38,129 | 4.8% | | 833,780 | 38,129 | 4.8% | 682,259 | 747,645 | 631,744 |
| 400 | Other Expense- Prof. Development | | 400 | 400 | - | 0.0% | 0 | 400 | 0 | 0.0% | 0 | 0 | 300 |
| 450 | Supplies | | 2,300 | 6,300 | 4,000 | 173.9% | 0 | 6,300 | 4,000 | 173.9% | 2,781 | 1,259 | 2,016 |
| | Total Psychologists | | \$ 798,351 | \$ 840,480 | 42,129 | 5.3% | \$ 0 | \$ 840,480 | 42,129 | 5.3% | 685,040 | 748,904 | 634,060 |
| 2825. Social Work Services | | | | | | | | | | | | | |
| 150 | Social Worker Salaries | 2.0 | 220,334 | 228,676 | 8,342 | 3.8% | | 228,676 | 8,342 | 3.8% | 218,459 | 215,078 | 198,904 |
| 400 | Contractual | | 0 | 0 | - | 0.0% | 0 | 0 | 0 | 100.0% | 0 | 0 | 0 |
| 450 | Supplies | | 3,100 | 3,100 | - | 0.0% | 0 | 3,100 | 0 | 0.0% | 203 | 359 | 3,287 |
| | Total Social Work Services | | \$ 223,434 | \$ 231,776 | \$ 8,342 | 3.7% | \$ 0 | \$ 231,776 | 8,342 | 3.7% | 218,662 | 215,437 | 202,191 |
| 2830. Pupil Personnel Services | | | | | | | | | | | | | |
| 150 | PPS Admin | 2.0 | 370,652 | 398,934 | 28,282 | 7.6% | 0 | 398,934 | 28,282 | 7.6% | 354,413 | 348,713 | 331,794 |
| 400 | Contractual | | 0 | 0 | - | 0.0% | 0 | 0 | 0 | 0.0% | 0 | 0 | 0 |
| 450 | Supplies | | 0 | 0 | - | 0.0% | 0 | 0 | 0 | 0.0% | 0 | 0 | 0 |
| | Total Social Work Services | | \$ 370,652 | \$ 398,934 | \$ 28,282 | 7.6% | \$ 0 | \$ 398,934 | 28,282 | 7.6% | 354,413 | 348,713 | 331,794 |
| TOTAL PUPIL PERSONNEL SERVICES BUDGET | | | \$ 2,087,418 | \$ 2,212,253 | \$ 124,835 | 6.0% | \$ - | \$ 2,212,253 | \$ 124,835 | 6.0% | 2,143,620 | 2,133,655 | 1,761,597 |

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

2815.400.50 reflects anticipated enrollment at private schools
 2815.400.40 reflects cost of school physician
 28105.160 decrease offset with increase in 2815.400.50 for contract nurse, unable to hire PT nurse

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2026-27

CO-CURRICULAR ACTIVITIES

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>2025-26 APPROVED BUDGET</u> | <u>2026-27 PUSH AHEAD BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2026-27 NEW BUDGET CONSIDERATIONS</u> | <u>2026-27 PROPOSED BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2024-25 ACTUAL</u> | <u>2023-24 ACTUAL</u> | <u>2022-23 ACTUAL</u> |
|---|-----------------------------|--|--|------------------|-------------------|--|--|------------------|-------------------|---------------------------|---------------------------|---------------------------|
| <u>2850 Co-Curricular Activities</u> | | | | | | | | | | | | |
| 150 | Advisors Salaries | 240,325 | 281,000 | 40,675 | 16.9% | 0 | 281,000 | 40,675 | 16.9% | 244,696 | 197,300 | 192,389 |
| 150 | Chaperones/Food Concessions | 21,500 | 30,700 | 9,200 | 42.8% | 0 | 30,700 | 9,200 | 42.8% | 29,116 | 46,941 | 382 |
| 160 | Advisors Salaries | 14,500 | 14,700 | 200 | 1.4% | 0 | 14,700 | 200 | 1.4% | 11,200 | 11,194 | 19,230 |
| 160 | Chaperones/Food Concessions | 3,700 | 9,000 | 5,300 | 143.2% | 0 | 9,000 | 5,300 | 143.2% | 8,390 | 2,833 | 170 |
| 400/450 | Event Expenses | 24,450 | 24,800 | 350 | 1.4% | 0 | 24,800 | 350 | 100.0% | 9,997 | 6,416 | 6,994 |
| TOTAL CO-CURRICULAR ACTIVITIES | | \$ 304,475 | \$ 360,200 | \$ 55,725 | 18.3% | \$ - | \$ 360,200 | \$ 55,725 | 18.3% | 303,399 | 264,684 | 219,165 |

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Step and percent increases for club advisors

Event expense increase reflects chaperone costs for district sponsored events

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2026-27
INTERSCHOLASTIC ATHLETICS

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>FTE</u> | <u>2025-26 APPROVED BUDGET</u> | <u>2026-27 PUSH AHEAD BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2026-27 NEW BUDGET CONSIDERATIONS</u> | <u>2026-27 PROPOSED BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2024-25 ACTUAL</u> | <u>2023-24 ACTUAL</u> | <u>2022-23 ACTUAL</u> |
|---|----------------------------|------------|--|--|------------------|-------------------|--|--|------------------|-------------------|---------------------------|---------------------------|---------------------------|
| 2855 Interscholastic Athletics | | | | | | | | | | | | | |
| 150 | Coaches & Instr. Salaries | # 1.0 | 697,432 | 709,575 | 12,143 | 1.7% | 5,245 | 714,820 | 17,388 | 2.5% | 603,726 | 605,746 | 550,161 |
| 151/155 | Chaperones/Timekeepers | | 93,000 | 93,000 | 0 | 0.0% | 4,000 | 97,000 | 4,000 | 4.3% | 75,938 | 72,933 | 64,825 |
| 160 | Non-Instructional Salaries | # 2.0 | 147,669 | 152,629 | 4,960 | 3.4% | 0 | 152,629 | 4,960 | 3.4% | 161,303 | 111,868 | 95,567 |
| 161/165 | Chaperones/Timekeepers | | 9,000 | 11,000 | 2,000 | 22.2% | 0 | 11,000 | 2,000 | 22.2% | 6,715 | 2,967 | 18,927 |
| 200 | Equipment | | 0 | 0 | 0 | 0.0% | 7,500 | 7,500 | 7,500 | 0.0% | 13,380 | 25,980 | |
| 400 | Other Expense | | 98,350 | 108,150 | 9,800 | 10.0% | 2,500 | 110,650 | 12,300 | 12.5% | 55,776 | 43,323 | 35,628 |
| 403 | Equipment Repair | | 16,000 | 17,000 | 1,000 | 6.3% | 0 | 17,000 | 1,000 | 6.3% | 11,066 | 13,495 | 14,520 |
| 450 | Supplies | | 94,000 | 95,000 | 1,000 | 1.1% | 0 | 95,000 | 1,000 | 1.1% | 85,831 | 101,836 | 61,441 |
| 490 | BOCES | | 136,031 | 145,000 | 8,969 | 6.6% | 0 | 145,000 | 8,969 | 6.6% | 155,961 | 129,524 | 121,946 |
| TOTAL INTERSCHOLASTICS ATHLETICS | | | \$ 1,291,482 | \$ 1,331,354 | \$ 39,872 | 3.1% | \$ 19,245 | \$ 1,350,599 | \$ 59,117 | 4.6% | 1,169,696 | 1,107,672 | 963,015 |

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
Batting Cage
Unified Flag Football

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2026-27

EMPLOYEE BENEFITS

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>2025-26 APPROVED BUDGET</u> | <u>2026-27 PUSH AHEAD BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2026-27 NEW BUDGET CONSIDERATIONS</u> | <u>2026-27 PROPOSED BUDGET</u> | <u>CHANGE</u> | <u>% VARIANCE</u> | <u>2024-25 ACTUAL</u> | <u>2023-24 ACTUAL</u> | <u>2022-23 ACTUAL</u> |
|--------------------------------|--------------------------------|--|--|---------------------|-----------------------|--|--|---------------------|-------------------|---------------------------|---------------------------|---------------------------|
| 9010.800 | Employees' Retirement | 1,103,758 | 1,250,000 | 146,242 | 13.2% | 15,212 | 1,265,212 | 161,454 | 14.6% | 993,633 | 821,520 | 729,855 |
| 9020.800 | Teachers' Retirement | 2,897,140 | 2,900,000 | 2,860 | 0.1% | 3,495 | 2,903,495 | 6,355 | 0.2% | 2,960,282 | 2,882,052 | 2,759,694 |
| 9030.800 | Social Security | 2,919,621 | 3,100,000 | 180,379 | 6.2% | 11,604 | 3,111,604 | 191,983 | 6.6% | 2,772,194 | 2,658,850 | 2,532,700 |
| 9040.800 | Workmen's Compensation | 245,000 | 225,000 | (20,000) | -8.2% | - | 225,000 | (20,000) | -8.2% | 357,108 | 403,993 | 400,397 |
| 9045.800 | Life Insurance | 40,200 | 40,000 | (200) | -0.5% | 100 | 40,100 | (100) | -0.2% | 32,581 | 31,394 | 30,279 |
| 9050.800 | Unemployment Insurance | 36,000 | 36,000 | 0 | 0.0% | - | 36,000 | 0 | 0.0% | 12,950 | 34,429 | 21,404 |
| 9055.800 | Disability Insurance | 65,200 | 65,000 | (200) | -0.3% | 100 | 65,100 | (100) | -0.2% | 59,029 | 56,758 | 54,232 |
| 9060.800 | Health Insurance | 11,829,106 | 12,606,729 | 777,623 | 6.6% | 13,924 | 12,620,653 | 791,547 | 6.7% | 10,142,873 | 9,162,485 | 8,363,343 |
| 9065-800 | Flex Administrative Charges | 6,000 | 6,000 | 0 | 0.0% | - | 6,000 | 0 | 0.0% | 3,673 | 3,857 | 3,770 |
| 9070.800 | Contract/Welfare Fund Benefits | 570,400 | 615,000 | 44,600 | 7.8% | 480 | 615,480 | 45,080 | 7.9% | 831,603 | 626,959 | 498,359 |
| TOTAL EMPLOYEE BENEFITS | | \$ 19,712,425 | \$ 20,843,729 | \$ 1,131,304 | 5.7% | \$ 44,915 | \$ 20,888,644 | \$ 1,176,219 | 6.0% | 18,165,926 | 16,682,297 | 15,394,033 |

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

TRS rate decrease from 9.59% to 8.24%
 ERS rate increase from 15.9% to 16.9% on average. Tier matches range from 13.9 to 21.4%
 Unemployment costs are ongoing - attach to prior earnings
 Health insurance rates increased 7.8% for active employees. Retiree health increases range from 10-14%
 Relying on reserve for worker's comp tail claim expenses

NEW CONSIDERATIONS: Recommended enhancements from Administration

Benefits associated with new positions/stipends