

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

| DESCRIPTION | 2024-25 APPROVED BUDGET | 2025-26 PUSH AHEAD BUDGET | CHANGE | % VARIANCE | 2025-26 NEW BUDGET CONSIDERATIONS | 2025-26 PROPOSED BUDGET | TOTAL CHANGE | % VARIANCE |
|-------------------------------|-------------------------------|---------------------------------|------------------|---------------|-----------------------------------------|-------------------------------|------------------|---------------|
| Curr. Dev & Supervision | 2,502,062 | 2,535,440 | 33,378 | 1.3% | 136,489 | 2,671,929 | 169,867 | 6.8% |
| General Ed Instruction | 20,736,798 | 21,120,866 | 384,068 | 1.9% | 21,730 | 21,142,596 | 405,798 | 2.0% |
| Special Education Instruction | 10,399,863 | 10,959,838 | 559,975 | 5.4% | (34,783) | 10,925,055 | 525,192 | 5.0% |
| Occupational Education | 268,410 | 328,248 | 59,838 | 22.3% | - | 328,248 | 59,838 | 22.3% |
| Library | 693,498 | 716,296 | 22,798 | 3.3% | - | 716,296 | 22,798 | 3.3% |
| Instructional Technology | 1,870,545 | 1,815,703 | (54,842) | -2.9% | 91,700 | 1,907,403 | 36,858 | 2.0% |
| Pupil Personnel Services | 2,052,059 | 2,081,553 | 29,494 | 1.4% | 102,040 | 2,183,593 | 131,534 | 6.4% |
| Guidance | 1,163,455 | 1,177,099 | 13,644 | 1.2% | - | 1,177,099 | 13,644 | 1.2% |
| Co-Curricular | 281,459 | 296,525 | 15,066 | 5.4% | 7,950 | 304,475 | 23,016 | 8.2% |
| Interscholastic | 1,207,831 | 1,261,851 | 54,020 | 4.5% | 29,631 | 1,291,482 | 83,651 | 6.9% |
| TOTAL BUDGET | 41,175,980 | 42,293,419 | 1,117,439 | 2.7% | 354,757 | 42,648,176 | 1,472,196 | 3.6% |

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 | 310,764 | 8,519 | 2.8% | 6,489 | 317,253 | 15,008 | 5.0% | 291,909 | 282,865 | 284,756 |
| 400 | Other & Curr.Improvement Plan | | 143,000 | 122,950 | (20,050) | -14.0% | 0 | 122,950 | (20,050) | -14.0% | 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 | \$ 717,281 | \$ (10,298) | -1.4% | \$ 6,489 | \$ 723,770 | \$ (3,809) | -0.5% | 530,636 | 493,707 | 492,873 |
| 2020 Supervision | | | | | | | | | | | | | |
| 150 | Administrative Salaries | 8.0 | 1,384,585 | 1,440,702 | 56,117 | 4.1% | 130,000 | 1,570,702 | 186,117 | 13.4% | 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 | \$ 1,818,159 | \$ 43,676 | 2.5% | \$ 130,000 | \$ 1,948,159 | \$ 173,676 | 9.8% | 1,674,142 | 1,494,209 | 1,391,886 |
| TOTAL INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION | | | \$ 2,502,062 | \$ 2,535,440 | \$ 33,378 | 1.3% | \$ 136,489 | \$ 2,671,929 | \$ \$169,867 | 6.8% | 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
Data stipend to provide data analysis work from Dir of Special Projects position

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 | 9,528,802 | 208,875 | 2.2% | 11,730 | 9,540,532 | 220,605 | 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 | \$ 21,120,866 | 384,068 | 1.9% | \$ 21,730 | \$ 21,142,596 | \$ 405,798 | 2.0% | 19,535,528 | 18,739,164 | 18,207,980 |
| <u>2280 Occupational Education</u> | | | | | | | | | | | | | |
| 490 | BOCES Services | | 268,410 | 328,248 | 59,838 | 22.3% | 0 | 328,248 | 59,838 | 22.3% | 80,667 | 80,031 | 167,063 |
| TOTAL OCCUPATIONAL EDUCATION | | | \$ 268,410 | \$ 328,248 | 59,838 | 22.3% | \$ 0 | \$ 328,248 | \$ 59,838 | 22.3% | 80,667 | 80,031 | 167,063 |
| TOTAL ADJUSTED TEACHING REGULAR SCHOOL/OCC ED | | | \$ 21,005,208 | \$ 21,449,114 | 443,906 | 2.1% | \$ 21,730 | \$ 21,470,844 | \$ 465,636 | 2.2% | 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% | -120,000 | 166,750 | (8,500) | -4.9% | 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% | \$ -34,783 | \$ 10,925,055 | \$ 525,192 | 5.0% | 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 Psychologist and 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> | 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 |
|-------------------------------------------------------|-------------------------------|------------|----------------------------------------|------------------------------------------|--------------------|-------------------|--------------------------------------------------|----------------------------------------|------------------|-------------------|---------------------------|---------------------------|---------------------------|
| 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% | 96,175 | 891,826 | 98,017 | 12.3% | 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% | \$ 96,175 | \$ 894,526 | 98,067 | 12.3% | 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% | \$ 102,040 | \$ 2,183,593 | \$ 131,534 | 6.4% | 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
Additional psychologist - .5 Middle School and .5 District wide. Would be offset with related services decrease.

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

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% | 35,290 | 2,907,201 | (15,333) | -0.5% | 2,882,052 | 2,759,694 | 2,473,778 |
| 9030.800 | Social Security | 2,785,088 | 2,899,925 | 114,837 | 4.1% | 27,548 | 2,927,473 | 142,385 | 5.1% | 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% | 300 | 40,300 | (6,800) | -14.4% | 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% | 300 | 65,300 | 300 | 0.5% | 56,758 | 54,232 | 51,108 |
| 9060.800 | Health Insurance | 10,471,129 | 11,764,270 | 1,293,141 | 12.3% | 97,254 | 11,861,524 | 1,390,395 | 13.3% | 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% | 3,600 | 571,600 | 43,725 | 8.3% | 626,959 | 498,359 | 577,708 |
| TOTAL EMPLOYEE BENEFITS | | \$ 18,114,397 | \$ 19,599,864 | \$ 1,485,467 | 8.2% | \$ 164,292 | \$ 19,764,156 | \$ 1,649,759 | 9.1% | 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