

# Proposed Budget At A Glance

2025-26 Proposed Budget	\$47,280,512
2024-25 Adopted Budget	\$45,315,278
Budget-to-Budget Increase	\$1,965,234
% Increase	4.34%
Proposed Tax Levy	\$35,702,827
Proposed Tax Levy Increase	\$614,054
2025-26 Proposed Tax Levy % Increase	1.75%
2024-25 Tax Levy % Increase	1.76%

# Budget and Tax Levy History

School Year	Budget	Budget % Change From Prior Year	Allowable Tax Levy Limit	Allowable Levy Limit %	Actual Tax Levy Amount	Increase over Prior Year	% Increase	Difference Allowable & Actual Tax Levy Limit
2021-2022	\$38,211,939	3.04%	\$33,489,859	2.99%	\$33,285,860			\$ 203,999
2022-2023	\$39,807,300	4.18%	\$34,653,937	4.11%	\$34,480,814	\$1,194,954	3.59%	\$ 173,123
2023-2024	\$41,749,424	4.88%	\$36,377,135	5.50%	\$34,480,814	\$ 0	0.00%	\$1,896,321
2024-2025	\$45,315,278	8.54%	\$35,847,053	3.96%	\$35,088,773	\$ 607,959	1.76%	\$ 758,280
2025-2026	\$47,280,512	4.34%	\$36,992,427	5.425%	\$35,702,827	\$ 614,054	1.75%	\$1,289,600

# Proposed Revenues By Category

● NYS State Aid	\$ 8,812,573
● Tax Levy	\$ 35,702,827
● Non-property Tax	\$ 802,871
● Health Services	\$ 85,000
● Interest and Earnings	\$ 1,450,000
● Miscellaneous	\$ 0
● Medicaid Assistance	\$ 10,000
● Appropriated Fund Balance	<u>\$ 417,241</u>
TOTAL	\$ 47,280,512

# Historical Revenues

Description	<u>22-23</u> Budget	<u>22-23</u> Actual	<u>23-24</u> Budget	<u>23-24</u> Actual	<u>24-25</u> Adopted Budget	<u>24-25</u> Estimated (As of 3/2025)	<u>25-26</u> Proposed Budget
Real Property Taxes	\$34,480,814	\$34,473,960	\$34,480,814	\$34,497,949	\$35,088,773	\$35,088,773	\$35,702,827
Non-property Tax (Sales Tax)	\$270,000	\$980,394	\$355,000	\$1,019,534	\$802,871	\$803,000	\$802,871
Health Services Other Districts	\$85,000	\$73,794	\$85,000	\$87,061	\$85,000	\$95,756	\$85,000
Interest and Earnings	\$115,000	\$1,480,406	\$427,231	\$2,529,493	\$950,000	\$1,203,193	\$1,450,000
Misc/Gifts/Other		\$165,325		\$454,796		\$52,536	
State Aid	\$4,546,486	\$4,926,079	\$6,391,379	\$7,246,282	\$7,961,393	\$8,540,428	\$8,812,573
Medicaid Assistance	<u>\$10,000</u>	<u>\$30,585</u>	<u>\$10,000</u>	<u>\$19,586</u>	<u>\$10,000</u>	<u>\$11,160</u>	<u>\$10,000</u>
	\$39,507,300	\$42,130,545	\$41,749,424	\$45,854,701	\$44,898,037	\$45,794,846	\$46,863,271
Appropriated Fund Balance	<u>\$300,000</u>		<u>\$0</u>		<u>\$417,241</u>	<u>\$0</u>	<u>\$417,241</u>
Capital Reserve Fund Appropriation						<u>\$1,306,743</u>	
<b>TOTAL BUDGET</b>	<b>\$39,807,300</b>	<b>\$42,130,545</b>	<b>\$41,749,424</b>	<b>\$43,489,487</b>	<b>\$45,315,278</b>	<b>\$47,101,589</b>	<b>\$47,280,512</b>

**The budget to budget increase from 2024-2025 Adopted Budget to the 2025-2026 Proposed Budget is 4.34%.**

**ELMSFORD UNION FREE SCHOOL DISTRICT**  
**2025-2026 Budget**  
**Administrative, Program, Capital Components**

	<b>2025-2026</b>	<b>ADMIN</b>	<b>PROGRAM</b>	<b>CAPITAL</b>
<b>GENERAL SUPPORT</b>				
<u>BOARD OF EDUCATION</u>				
1010 Board of Education	\$ 52,952	\$ 52,952		
1040 District Clerk	12,000	12,000		
1060 District Vote	27,950	27,950		
<u>CENTRAL ADMINISTRATION</u>				
1240 Chief School Administrator	409,679	409,679		
<u>FINANCE</u>				
1310 Business Administration	585,620	585,620		
1320 Auditing	45,000	45,000		
1325 Treasurer's office	125,023	125,023		
<u>STAFF</u>				
1420 Legal	81,525	81,525		
1480 Public Information	14,700	14,700		
<u>CENTRAL SERVICES</u>				
1620 Operations	1,215,933			1,215,933
1621 Maintenance	1,051,111			1,051,111
1680 Central Data Processing	451,941	451,941		
<u>SPECIAL ITEMS</u>				
1910 Liability Insurance	201,927	201,927		
1930 Judgments & Claims	150,000			150,000
1950 Assessment School Property	39,100	39,100		
1961 Bi-Sected Dwellings	30,000			30,000
1981 Boces Administration	184,745	184,745		
<b>TOTAL GENERAL SUPPORT</b>	<b>\$ 4,679,206</b>	<b>\$ 2,232,162</b>	<b>\$ -</b>	<b>\$ 2,447,044</b>

<u>INSTRUCTION</u>	<u>2025-2026</u>	<u>ADMIN</u>	<u>PROGRAM</u>	<u>CAPITAL</u>
<u>CURRICULUM DEV'T, SUPERVISION, STAFF DEV'T</u>				
2010 Curriculum & Instruction	\$ 78,429	\$ 78,429		
2020 Supervision- Regular School	1,637,558	1,637,558		
2070 Staff Development	214,826		214,826	
<u>TEACHING</u>				
2110 General Education	12,363,583		12,363,583	
2250 Special Education	7,677,052		7,677,052	
2259 English Language Learners	1,067,976		1,067,976	
2280 Occupational Education	638,260		638,260	
<u>INSTRUCTIONAL MEDIA</u>				
2610 Library/AV	168,972		168,972	
2630 Computer Assisted Instruction	198,744		198,744	
<u>PUPIL SERVICES</u>				
2810 Guidance	664,870		664,870	
2815 Health Services	658,041		658,041	
2820 Psychology Services	269,756		269,756	
2825 Social Services	154,430		154,430	
2850 Co-Curricular Activities	255,423		255,423	
2855 Interscholastic Athletics	489,583		489,583	
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 26,537,503</b>	<b>\$ 1,715,987</b>	<b>\$ 24,821,516</b>	<b>\$ -</b>
 <u>TRANSPORTATION &amp; CENSUS</u>				
5510 District Transportation	\$ 229,077		\$ 229,077	
5540 Contract Transportation	4,818,985		4,818,985	
8070 Census	9,857		9,857	
<b>TOTAL TRANSPORTATION &amp; CENSUS</b>	<b>\$ 5,057,919</b>	<b>\$ -</b>	<b>\$ 5,057,919</b>	

	<b>2025-2026</b>		<b>ADMIN</b>		<b>PROGRAM</b>		<b>CAPITAL</b>
<b><u>UNDISTRIBUTED</u></b>							
9010-9090 EMPLOYEE BENEFITS	\$ 10,251,821	\$	1,243,134	\$	8,421,183	\$	587,504
<b><u>DEBT SERVICE</u></b>							
9711 Debt Service	589,063						589,063
<b><u>TRANSFERS TO OTHER FUNDS</u></b>							
9901 Transfer to Special Aid Fund	145,000				145,000		
9950 Transfer to Capital							
9901 Transfer to Cafeteria	20,000				20,000		
<b>TOTAL UNDISTRIBUTED</b>	<b>\$ 11,005,884</b>	<b>\$</b>	<b>1,243,134</b>	<b>\$</b>	<b>8,586,183</b>	<b>\$</b>	<b>1,176,567</b>
 GENERAL FUND APPROPRIATIONS:							
	<b>\$ 47,280,512</b>	<b>\$</b>	<b>5,191,283</b>	<b>\$</b>	<b>38,465,618</b>	<b>\$</b>	<b>3,623,611</b>

**Elmsford Union Free School District**  
**2025-2026 Proposed Budget (Line-By-Line)**

**GENERAL SUPPORT**  
**(Codes 1000-1999)**

<b>Board of Education</b>	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	<b>2025-2026 Proposed Budget</b>	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
1010.411.00.0000	Bd Of Ed Advertising	1,500.00	347.75	1,500.00	1,500.00	<b>1,500.00</b>	0.00	0.00 %
1010.434.00.0000	Bd Of Ed Dues	18,972.00	16,330.00	18,972.00	18,972.00	<b>18,972.00</b>	0.00	0.00 %
1010.441.00.0000	Bd Of Ed Postage	2,000.00	1,160.41	2,000.00	2,048.21	<b>2,000.00</b>	0.00	0.00 %
1010.443.00.0000	Bd Of Ed Conference	4,000.00	2,180.00	4,000.00	3,210.48	<b>4,000.00</b>	0.00	0.00 %
1010.446.00.0000	Bd Of Ed Consultants	18,000.00	455.00	10,000.00	10,000.00	<b>10,000.00</b>	0.00	0.00 %
1010.449.00.0000	Bd Of Ed - Bd Docs	9,180.00	9,000.00	9,180.00	9,180.00	<b>9,180.00</b>	0.00	0.00 %
1010.501.00.0000	Bd Of Ed Supply	7,300.00	3,438.38	7,300.00	7,300.00	<b>7,300.00</b>	0.00	0.00 %
1040.163.01.0000	Dist Clerk Sal/Stipend	10,075.00	10,688.00	10,688.00	11,008.00	<b>11,500.00</b>	812.00	7.60 %
1040.501.00.0000	Dist Clerk Supply	500.00	272.95	500.00	500.00	<b>500.00</b>	0.00	0.00 %
1060.160.00.0000	Dist Mtg Election Workers	700.00	0.00	750.00	750.00	<b>750.00</b>	0.00	0.00 %
1060.443.00.0000	Dist Mtg Elections	18,200.00	18,268.13	25,200.00	25,200.00	<b>25,200.00</b>	0.00	0.00 %
1060.501.00.0000	Dist Mtg Supply	2,000.00	1,354.90	2,000.00	2,000.00	<b>2,000.00</b>	0.00	0.00 %
<b>Board of Education</b>		<b>92,427.00</b>	<b>63,495.52</b>	<b>92,090.00</b>	<b>91,668.69</b>	<b>92,902.00</b>	812.00	0.88%
<b>Subtotal</b>								

**1010 Board of Education**

1010 Expenses specifically related to the operation of the Board of Education itself appear in this section of the budget. Expenses for the district clerk, as an officer of the BOE, & other expenditures of the clerk's office are recorded here.

1010.443 Throughout the year, NYSSBA holds various gatherings such as conferences, workshops, and meetings in which Board of Education members participate. This allocation covers expenses for lodging, meals, travel, and registration. Board Members engage in professional development events.

1010.501 The Board of Education requires supplies needed to conduct its ongoing operations. Items purchased with these funds include Board stationery, nameplates for new Board members, periodicals, publications, copies, etc.

**1040 District Clerk**

1040 The district clerk role is vital to maintaining smooth board operations. The role of the district clerk is critical in ensuring a legally compliant board election and budget vote, as well as in providing needed support to the board of education.

1040.163 The District Clerk serves as the clerk to the Board of Education, carrying out all legally mandated responsibilities. The clerk participates in all regular and special Board meetings, documenting and preserving the minutes of these gatherings. Additionally, the clerk manages voter registration and oversees the annual meeting.

**1060 District Meeting**

1060.160 Funds are included here to cover the salaries of election clerks to work at the polling place(s) on the day of the annual school district election and budget vote.

1060.443 The District incurs costs for voting equipment, registration cards, absentee ballot materials, paper ballots, and other materials used in registering voters for budget/referendum votes and the election of trustees.

1060.501 The Board of Education is mandated by law to conduct an annual meeting during which the community votes on the annual school budget as well as on the election of trustees. Electronic computerized scanners are utilized in our district. By law, the annual meeting must occur on the third Tuesday in May.

**Elmsford Union Free School District**  
**2025-2026 Proposed Budget (Line-By-Line)**

Central Administration	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	2025-2026 Proposed Budget	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
1240.150.01.0000	CSA Instr Sal- Supt	250,000.00	337,083.30	295,000.00	295,000.00	<b>275,000.00</b>	-20,000.00	-6.78 %
1240.160.01.0000	CSA Noninstr Sal	97,587.00	98,605.99	97,588.00	106,132.00	<b>109,267.00</b>	11,679.00	11.97 %
1240.430.00.0000	CSA Equip Rep	5,633.00	2,980.92	5,633.00	5,633.00	<b>5,633.00</b>	0.00	0.00 %
1240.434.00.0000	CSA Dues	8,729.00	6,090.00	8,729.00	8,729.00	<b>8,729.00</b>	0.00	0.00 %
1240.435.00.0000	CSA Mileage	0.00	0.00	0.00	0.00	<b>500.00</b>	500.00	0.00 %
1240.441.00.0000	CSA Postage	200.00	0.00	200.00	200.00	<b>200.00</b>	0.00	0.00 %
1240.443.00.0000	CSA Conferences	2,800.00	2,996.75	2,800.00	2,800.00	<b>2,800.00</b>	0.00	0.00 %
1240.449.00.0000	CSA Contractual	5,450.00	512.50	5,450.00	5,450.00	<b>5,450.00</b>	0.00	0.00 %
1240.501.00.0000	CSA Supply	2,100.00	2,032.00	2,100.00	2,100.00	<b>2,100.00</b>	0.00	0.00 %
<b>Central Administration</b>		<b>372,499.00</b>	<b>450,301.46</b>	<b>417,500.00</b>	<b>426,044.00</b>	<b>409,679.00</b>	<b>-7,821.00</b>	<b>-1.87%</b>
<b>Subtotal</b>								

**1240 Chief School Administrator**

1240.150 Per State Education Law, the Superintendent of Schools holds the position of chief executive officer for the school district. They are tasked with ensuring compliance with all legal provisions and regulations concerning school management. The Superintendent's salary is determined by the contractual agreement between the Board of Education and the Superintendent.

1240.160 This line item covers the salary of the secretary to the Superintendent of Schools.

1240.434 Funds are provided here for the Superintendent's membership in professional organizations.

1240.435 This portion is for the mileage reimbursement to attend district-related activities, conferences, and out-of-district meetings.

1240.443 Attendance at conferences and meetings such as those conducted by the NYS Council of School Superintendents, American Association of School Administrators, the NYS School Board Conference, etc. Funds are also included to attend school-related activities.

Finance	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	2025-2026 Proposed Budget	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
1310.150.01.0000	Bus Adm Inst-Sal	233,049.00	233,048.00	233,048.00	183,048.00	<b>221,450.00</b>	-11,598.00	-4.98 %
1310.160.01.0000	Bus Adm Noninstr Sal	207,047.00	222,028.64	236,557.00	209,013.00	<b>244,336.00</b>	7,779.00	3.29 %
1310.162.01.0000	Bus Adm Noninstr Sal Othr	6,000.00	0.00	5,000.00	5,000.00	<b>0.00</b>	-5,000.00	-100.00 %
1310.430.00.0000	Bus Adm Equip Rep	2,060.00	2,060.00	2,060.00	2,060.00	<b>2,060.00</b>	0.00	0.00 %
1310.433.00.0000	Bus Adm Subscriptions	200.00	75.00	250.00	250.00	<b>258.00</b>	8.00	3.20 %
1310.434.00.0000	Bus Adm Dues	1,550.00	1,275.00	1,550.00	2,182.00	<b>2,248.00</b>	698.00	45.03 %
1310.435.00.0000	Bus Adm Mileage	300.00	872.45	300.00	300.00	<b>309.00</b>	9.00	3.00 %
1310.441.00.0000	Bus Adm Postage	9,650.00	3,978.44	9,650.00	9,650.00	<b>9,940.00</b>	290.00	3.01 %
1310.443.00.0000	Bus Adm Conferences	5,731.00	5,072.97	5,951.00	5,951.00	<b>3,000.00</b>	-2,951.00	-49.59 %
1310.446.00.0000	Bus Adm Consultants	2,000.00	2,000.00	2,000.00	73,060.00	<b>2,009.00</b>	9.00	0.45 %
1310.449.00.0000	Bus Adm Contractual	5,000.00	2,526.00	5,000.00	3,308.00	<b>5,150.00</b>	150.00	3.00 %
1310.491.00.0000	BOCES Svcs Bus Ofc	0.00	0.00	0.00	0.00	<b>86,620.00</b>	86,620.00	0.00 %
1310.501.00.0000	Bus Adm Supply	8,300.00	4,236.72	8,000.00	8,000.00	<b>8,240.00</b>	240.00	3.00 %
1320.410.00.0000	Auditing Int/Claims	22,500.00	10,079.80	22,500.00	22,500.00	<b>15,000.00</b>	-7,500.00	-33.33 %
1320.442.00.0000	Auditing External	50,350.00	27,000.00	50,350.00	77,350.00	<b>30,000.00</b>	-20,350.00	-40.42 %
1325.160.01.0000	Treasurer Salary	140,273.00	140,273.00	140,273.00	120,273.00	<b>121,540.00</b>	-18,733.00	-13.35 %
1325.162.01.0000	Deputy Treasurer	3,090.00	3,182.70	3,183.00	3,183.00	<b>3,183.00</b>	0.00	0.00 %
1325.501.00.0000	Treasurer Supplies	300.00	0.00	300.00	300.00	<b>300.00</b>	0.00	0.00 %
<b>Finance Subtotal</b>		<b>697,400.00</b>	<b>657,708.72</b>	<b>725,972.00</b>	<b>725,428.00</b>	<b>755,643.00</b>	<b>29,671.00</b>	<b>4.09%</b>

## Elmsford Union Free School District 2025-2026 Proposed Budget (Line-By-Line)

### 1310 Business Administration

1310 Funds for the administration of the financial and business operations of the EUFSD are budgeted in this section.

1310.150 This code pertains to the salary of the Assistant Superintendent for Finance and Operations. This position oversees financial matters, including budget preparation, accounting, payroll, purchasing, food services, capital building projects, labor negotiations, insurance, and transportation.

1310.160 This portion of the budget provides for the operation of the District's business department including accounts payable, payroll, purchasing operations, and other clerical support.

1310.443 This code covers the business office's travel expenses related to school business and attendance at conferences and meetings.

1310.491 This code pertains to the contractual services provided by BOCES for assistance with payroll, professional development, State Aid, and Financial Planning Services. It aims to help in understanding, applying for, and maximizing state aid and software services.

### 1320 Auditing

1320.410 State law requires that a Claims Auditor audit all claims for payment to ensure proper documentation and compliance with Board of Education policies.

1320.442 According to Section 36 of the General Municipal Law, school districts with eight or more teachers must undergo an annual audit of records by an independent certified public accountant. Each year, a copy of the certified audit must be submitted to the State Education Department in the format specified by the Commissioner of Education.

### 1325 Treasurer

1325 The compensation and other expenditures of the treasurer's office are recorded here. The treasurer of a school district in New York State serves as the chief accounting officer and custodian of all district funds. Their responsibilities include managing money from various sources, such as property sales, taxes, and public funding. They are authorized to receive funds from district collectors and county treasurers. The treasurer also approves all cash disbursements via payroll or purchase order, record keeping of all cash receipts, proper investment of District funds, monthly bank reconciliations, and other related functions. The treasurer regularly reports on financial activities of the district.

Legal, Public Information	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	2025-2026 Proposed Budget	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
1420.442.00.0000	Legal Services Atty Fees	70,390.00	57,580.48	70,390.00	93,630.67	<b>70,390.00</b>	0.00	0.00 %
1420.449.00.0000	Legal Services-Hearings	6,000.00	5,200.00	6,500.00	6,500.00	<b>6,500.00</b>	0.00	0.00 %
1420.491.00.5501	BOCES Coop Neg 651	4,200.00	4,200.00	4,500.00	4,500.00	<b>4,635.00</b>	135.00	3.00 %
1480.441.00.0000	School Comm Rel Postage	8,200.00	5,116.42	8,200.00	8,200.00	<b>8,200.00</b>	0.00	0.00 %
1480.446.00.0000	School Comm Rel Consult	4,000.00	1,976.00	4,500.00	4,089.00	<b>4,500.00</b>	0.00	0.00 %
1480.449.00.0000	School Comm Rel Other	8,166.00	12,191.95	12,266.00	13,726.52	<b>0.00</b>	-12,266.00	-100.00 %
1480.501.00.0000	School Comm Rel Supply	2,000.00	0.00	2,000.00	2,000.00	<b>2,000.00</b>	0.00	0.00 %
<b>Legal, Public Information Subtotal</b>		<b>102,956.00</b>	<b>86,264.85</b>	<b>108,356.00</b>	<b>132,646.19</b>	<b>96,225.00</b>	<b>-12,131.00</b>	<b>-11.20%</b>

### 1420 Legal

1420 Expenses which are specifically related to all legal matters of the Board of Education and the District.

1420.442 The board appoints the school attorney annually during its reorganization meeting. The attorney's services include attending Board meetings upon request, providing consultations on legal matters, negotiating, preparing written opinions as requested by the Board or Superintendent, drafting, reviewing, and interpreting contracts, investigating assessment claims, representing the District in proceedings before the Commissioner of Education or the courts, and handling arbitration and grievances. The attorney also addresses issues related to capital projects, tax certioraris, and other legal matters. When necessary, the attorney prepares legal documents and represents the District in court.

### 1480 Public Information and Services

1480 This code covers expenses for preparing and disseminating information to the community and staff. These activities include creating newsletters, notices, press releases, informational brochures, special publications, and public notices. Additionally, it encompasses the costs associated with the District's public notices.

**Elmsford Union Free School District**  
**2025-2026 Proposed Budget (Line-By-Line)**

Central Services (Operations, Maintenance of Plant, Central Data Warehousing)	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	2025-2026 Proposed Budget	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
1620.160.01.0000	Operations Clerical Sup	28,435.00	42,331.74	53,562.00	53,562.00	<b>11,643.00</b>	-41,919.00	-78.26 %
1620.160.01.6000	Operations Salaries	602,247.00	618,007.08	660,195.00	591,434.00	<b>662,929.00</b>	2,734.00	0.41 %
1620.163.01.6000	Operations Salary PT	45,000.00	16,918.88	25,000.00	25,000.00	<b>26,361.00</b>	1,361.00	5.44 %
1620.164.01.6000	Operations Salaries OT	40,000.00	19,078.00	30,000.00	30,000.00	<b>20,000.00</b>	-10,000.00	-33.33 %
1620.400.00.6002	Operations Fuel Oil Util	228,410.00	129,200.51	210,061.00	135,061.00	<b>147,000.00</b>	-63,061.00	-30.02 %
1620.400.00.6003	Operations Electric Util	228,191.00	175,100.84	215,191.00	215,191.00	<b>210,000.00</b>	-5,191.00	-2.41 %
1620.400.00.6004	Operations Gas Util	79,937.00	23,778.49	50,937.00	57,158.51	<b>37,000.00</b>	-13,937.00	-27.36 %
1620.400.00.6005	Operations Telephone Util	43,513.00	29,490.99	43,513.00	43,513.00	<b>34,000.00</b>	-9,513.00	-21.86 %
1620.400.00.6006	Operations Water Util	16,510.00	15,500.00	22,125.00	22,125.00	<b>17,000.00</b>	-5,125.00	-23.16 %
1620.501.00.6000	Operations Supply Gen	2,000.00	411.07	2,000.00	8,582.89	<b>50,000.00</b>	48,000.00	2,400.00 %
1621.160.01.6000	Maint Salaries	431,768.00	392,929.32	489,617.00	505,085.00	<b>522,311.00</b>	32,694.00	6.68 %
1621.160.20.6000	Maint Salaries	0.00	0.00	0.00	53,293.00	<b>0.00</b>	0.00	0.00 %
1621.163.01.6000	Maint Salaries Part Time	35,000.00	3,481.12	35,000.00	35,000.00	<b>35,000.00</b>	0.00	0.00 %
1621.164.01.6000	Maint Salaries Overtime	50,000.00	49,069.65	50,000.00	50,000.00	<b>20,000.00</b>	-30,000.00	-60.00 %
1621.200.00.6001	Maint Equipment	0.00	53,853.32	50,000.00	53,225.40	<b>24,000.00</b>	-26,000.00	-52.00 %
1621.200.00.6002	Maint Equip- Grounds	9,000.00	0.00	9,000.00	11,275.00	<b>0.00</b>	-9,000.00	-100.00 %
1621.200.00.6003	Maint Equip- Vehicles	5,000.00	0.00	5,000.00	5,000.00	<b>0.00</b>	-5,000.00	-100.00 %
1621.402.00.6007	Maint Equip Rental	4,000.00	1,241.22	4,000.00	4,000.00	<b>0.00</b>	-4,000.00	-100.00 %
1621.402.00.6008	Maint Equip Repair	15,000.00	13,142.33	15,000.00	19,007.29	<b>15,000.00</b>	0.00	0.00 %
1621.402.00.6009	Maint Boilers	32,000.00	40,047.70	36,600.00	38,281.74	<b>38,000.00</b>	1,400.00	3.83 %
1621.402.00.6010	Maint Burglar Alarms	8,758.00	7,758.00	8,758.00	8,758.00	<b>9,200.00</b>	442.00	5.05 %
1621.402.00.6012	Maint Electric Repairs	16,000.00	21,595.00	16,000.00	42,525.00	<b>5,000.00</b>	-11,000.00	-68.75 %
1621.402.00.6013	Maint Exterm & Sanit	3,500.00	1,216.73	3,500.00	3,680.60	<b>3,700.00</b>	200.00	5.71 %
1621.402.00.6014	Maint Fire Alarms	9,000.00	1,620.00	4,000.00	11,403.04	<b>12,000.00</b>	8,000.00	200.00 %
1621.402.00.6015	Maint Fire Exiting	2,500.00	2,500.00	2,500.00	3,010.63	<b>7,500.00</b>	5,000.00	200.00 %
1621.402.00.6016	Maint Floors & Doors	26,000.00	9,085.00	26,000.00	75,572.65	<b>15,000.00</b>	-11,000.00	-42.31 %
1621.402.00.6018	Maint Intercom/Clocks	5,000.00	1,468.74	5,000.00	5,000.00	<b>3,000.00</b>	-2,000.00	-40.00 %
1621.402.00.6019	Maint Lawns & Fields	43,000.00	40,581.30	46,000.00	114,706.75	<b>94,000.00</b>	48,000.00	104.35 %
1621.402.00.6020	Maint Masonry	6,000.00	0.00	6,000.00	6,000.00	<b>6,000.00</b>	0.00	0.00 %
1621.402.00.6021	Maint Mop Service	2,000.00	1,282.80	2,000.00	2,000.00	<b>2,300.00</b>	300.00	15.00 %
1621.402.00.6022	Maint Plumbing Repair	20,000.00	9,500.00	20,000.00	25,000.00	<b>10,000.00</b>	-10,000.00	-50.00 %
1621.402.00.6023	Maint Roofs	10,000.00	2,382.00	10,000.00	10,000.00	<b>0.00</b>	-10,000.00	-100.00 %
1621.402.00.6024	Maint Shades,Blind,Window	6,000.00	9,216.00	6,000.00	4,000.00	<b>10,000.00</b>	4,000.00	66.67 %
1621.402.00.6025	Maint Snow Removal	67,000.00	48,550.00	50,000.00	50,000.00	<b>50,000.00</b>	0.00	0.00 %
1621.402.00.6026	Maint Temp Controls	30,000.00	29,132.50	30,000.00	76,888.47	<b>0.00</b>	-30,000.00	-100.00 %
1621.402.00.6027	Maint Vehicle Service	3,500.00	3,897.24	3,500.00	5,610.00	<b>4,200.00</b>	700.00	20.00 %
1621.402.00.6028	Maint Waste Removal	4,700.00	4,800.00	5,900.00	11,650.00	<b>9,000.00</b>	3,100.00	52.54 %
1621.402.00.6029	Maint Window Cleaning	4,900.00	4,900.00	4,900.00	5,200.00	<b>5,400.00</b>	500.00	10.20 %
1621.402.00.6030	Maint Welding	1,000.00	0.00	1,000.00	700.00	<b>0.00</b>	-1,000.00	-100.00 %
1621.402.00.6034	Maint Ahera	12,000.00	0.00	12,000.00	1,346.96	<b>3,500.00</b>	-8,500.00	-70.83 %
1621.402.00.6036	Maint Inspections	16,500.00	15,377.22	17,200.00	16,538.75	<b>12,000.00</b>	-5,200.00	-30.23 %
1621.403.00.6031	Maint Projects-Hamilton	18,000.00	16,121.56	45,000.00	828,404.48	<b>50,000.00</b>	5,000.00	11.11 %
1621.403.00.6032	Maint Project-Grady	11,693.00	13,235.30	40,000.00	33,475.00	<b>40,000.00</b>	0.00	0.00 %
1621.403.00.6033	Maint Projects-Dixson	25,000.00	30,023.30	25,000.00	25,000.00	<b>10,000.00</b>	-15,000.00	-60.00 %
1621.403.00.6036	Maint-Tech Infrastructure	10,000.00	0.00	10,000.00	0.00	<b>0.00</b>	-10,000.00	-100.00 %

**Elmsford Union Free School District**  
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1621.446.00.6033	Maint Consultant-Expert	5,000.00	5,400.00	5,000.00	60,200.00	<b>0.00</b>	-5,000.00	-100.00 %
1621.446.00.6035	Maint Consult-Architect	27,000.00	3,600.00	27,000.00	19,500.00	<b>15,000.00</b>	-12,000.00	-44.44 %
1621.501.00.0000	Maint Contract Unif Allow	2,000.00	3,426.75	2,000.00	2,000.00	<b>5,000.00</b>	3,000.00	150.00 %
1621.501.00.6000	Maint Supply General	10,000.00	9,018.05	10,000.00	27,587.06	<b>10,000.00</b>	0.00	0.00 %
1621.501.00.6050	Maint Supply Electrical	5,500.00	13,920.79	5,500.00	5,500.00	<b>0.00</b>	-5,500.00	-100.00 %
1621.501.00.6051	Maint Supply Plumbing	8,500.00	28,555.73	8,500.00	8,500.00	<b>0.00</b>	-8,500.00	-100.00 %
1621.501.00.6052	Maint Supply Glass	8,000.00	1,800.00	8,000.00	3,197.68	<b>0.00</b>	-8,000.00	-100.00 %
1621.501.00.6053	Maint Sup Lmbr Hdwr Paint	49,000.00	55,924.67	49,000.00	79,638.66	<b>0.00</b>	-49,000.00	-100.00 %
1621.501.00.6054	Maint Gasoline	5,000.00	4,049.39	7,500.00	7,500.00	<b>5,000.00</b>	-2,500.00	-33.33 %
1680.430.00.0000	Computer Services	31,535.00	25,776.19	44,535.00	44,535.00	<b>45,000.00</b>	465.00	1.04 %
1680.491.00.5512	BOCES Computer E-School	86,000.00	184,065.37	150,434.00	195,818.22	<b>406,941.00</b>	256,507.00	170.51 %
<b>Central Services</b>		<b>2,495,597.00</b>	<b>2,233,361.89</b>	<b>2,724,528.00</b>	<b>3,776,241.78</b>	<b>2,718,985.00</b>	<b>-5,543.00</b>	<b>-0.20 %</b>
<b>Subtotal</b>								

**1620 Operation of Plant**

1620 Charged here are costs associated with keeping the physical plant open and ready for use. Also recorded in this area are costs for utilities and equipment required to maintain operations of all buildings.

1620.160 This line item provides for the salaries of custodial workers.

1620.164 This overtime code is used to cover emergency call-in response (such as snow removal, water infiltration, alarm calls, etc.) as well as extra hours for staff coverage and set-up for special school events such as graduation, athletic events on the weekends, etc.

1620.400 These projected costs cover fuel oil, gas, telephone, and water utility expenses for the entire District.

**1621 Maintenance of Plant**

1621 Budgeted here are funds for full-time maintenance mechanics and the Facilities Director including equipment and services necessary for district-wide maintenance. These operations and maintenance codes provide the ongoing maintenance and repairs required to keep the buildings safe and operational. Scheduled maintenance and projects may include: fixing HVAC systems, plumbing, electrical issues, structural repairs, maintaining outdoor areas like playgrounds and fields, landscaping, waste management, inspecting storm drains and roofs, snow plowing and salting, athletic field maintenance, miscellaneous repairs, assembling furniture, etc.

**1680 Central Data Processing**

1680 All costs of the BOCES related to data processing, data warehouse, data processing, NYSED reporting for the SIRS, instructional technology, and business software. The District moves from incurring costs through vendor contracts to going through BOCES and receiving state aid on many of the expenses that make up the technology budget. All software is now purchased through BOCES as well as almost all computer purchases.

<b>Special Items (Contractual Expense)</b>	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	<b>2025-2026 Proposed Budget</b>	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
1910.420.00.0000	Insurance General Package	106,237.00	128,043.00	174,824.00	171,372.00	<b>167,000.00</b>	-7,824.00	-4.48 %
1910.421.00.0000	Insurance Vehicle Liab	5,765.00	6,936.00	6,956.00	6,886.00	<b>7,791.00</b>	835.00	12.00 %
1910.422.00.0000	Insurance Board Liability	10,465.00	11,792.00	12,140.00	15,592.00	<b>13,597.00</b>	1,457.00	12.00 %
1910.423.00.0000	Insurance Bonding	3,497.00	3,739.00	4,338.00	4,338.00	<b>4,859.00</b>	521.00	12.01 %
1910.424.00.0000	Insurance Stud Accident	7,750.00	5,387.00	7,750.00	7,750.00	<b>8,680.00</b>	930.00	12.00 %
1930.448.00.0001	Judgements & Claims (RES)	0.00	114,429.45	0.00	0.00	<b>0.00</b>	0.00	0.00 %
1930.449.00.0000	Judgements & Claims	150,000.00	0.00	150,000.00	150,000.00	<b>150,000.00</b>	0.00	0.00 %
1950.449.00.0000	Sewer Tax Assessment	39,100.00	33,546.51	39,100.00	39,100.00	<b>39,100.00</b>	0.00	0.00 %
1964.449.00.0000	Bi-Sected Dwellings	30,000.00	27,642.21	30,000.00	30,000.00	<b>30,000.00</b>	0.00	0.00 %
1981.491.00.5502	BOCES Admin Charge	145,001.00	145,001.00	148,989.00	148,989.00	<b>153,459.00</b>	4,470.00	3.00 %
1981.491.00.5503	BOCES Facilities Charge	29,332.00	29,332.00	30,374.00	30,374.00	<b>31,286.00</b>	912.00	3.00 %
<b>Special Items (Contractual Expense)</b>		<b>527,147.00</b>	<b>505,848.17</b>	<b>604,471.00</b>	<b>604,401.00</b>	<b>605,772.00</b>	<b>1,301.00</b>	<b>0.22%</b>
<b>Subtotal</b>								

## Elmsford Union Free School District 2025-2026 Proposed Budget (Line-By-Line)

### 1910 Unallocated Insurance

1910 This section of the budget includes unallocated insurance. NYSIR's increase of 12% is included in the 25-26 budget. The District is a member of the New York Schools Insurance Reciprocal (NYSIR), which comprises approximately 351 school districts across the State. NYSIR was established by public school districts in response to the withdrawal of many commercial insurance carriers from the public school market in the 1980s. Insurance premiums within this program cover the costs associated with property and liability insurance, vandalism, and general liability. Liability insurance safeguards the District against personal injury claims. Additionally, our automobile insurance policy provides collision and comprehensive coverage (depending on the vehicle's age) for property damage and personal injury.

### 1930 Judgments and Claims

1930 Tax certioraris, court orders, or negotiated settlements and small claim assessment reductions are covered under this code.

### 1950 Assessments on School Property

1950 This section of the budget includes assessments of school property.

### 1964 Refund on Real Property Taxes

1964 This section of the budget includes refunds of real property taxes to school districts educating students from bi-sected lots.

### 1981 BOCES Administrative Costs

1981.491 This code covers the District's share of the Central Administration operation cost of the Board of Cooperative Educational Services (BOCES). The proportion of the total cost assigned to each component district is the percentage of the county resident weighted average daily attendance (RWADA) of the district.

1981.491 This section accounts for the District's portion of the expenses associated with the buildings of the BOCES Center, as well as rentals and leases of space from component districts. The total cost is allocated to each component school district in the county based on their percentage of the county's Resident Weighted Average Daily Attendance (RWADA).

<b>GENERAL SUPPORT Subtotal</b>	4,288,026.00	3,996,980.61	4,672,917.00	5,756,429.66	<b>4,579,206.00</b>	-93,711.00	-2.01%
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### INSTRUCTION (Codes 2000-2999)

	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	2025-2026 Proposed Budget	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
2010.153.01.9000	Curr Dev Stipends	0.00	0.00	0.00	0.00	<b>700.00</b>	700.00	0.00 %
2010.153.10.9000	Curr Dev Stipends	600.00	5,948.73	9,000.00	9,000.00	<b>1,000.00</b>	-8,000.00	-88.89 %
2010.153.20.9000	Curr Dev Stipends	1,500.00	1,689.77	7,500.00	7,500.00	<b>2,000.00</b>	-5,500.00	-73.33 %
2010.153.30.9000	Curr Dev Stipends	4,750.00	672.46	4,500.00	4,500.00	<b>1,000.00</b>	-3,500.00	-77.78 %
2010.160.00.1000	Curr Dev Sal Adm Assist	66,774.00	33,736.08	68,778.00	68,778.00	<b>0.00</b>	-68,778.00	-100.00 %
2010.433.00.9000	Schools Conference Day	3,000.00	0.00	1,000.00	1,000.00	<b>0.00</b>	-1,000.00	-100.00 %
2010.437.00.9000	Curr Dev Testing	19,450.00	31,687.50	49,500.00	3,631.68	<b>0.00</b>	-49,500.00	-100.00 %
2010.443.00.9000	Curr Dev Conferences	9,000.00	4,930.33	5,000.00	4,610.00	<b>5,000.00</b>	0.00	0.00 %
2010.446.00.9000	Curr Dev Consultant	6,000.00	6,000.00	41,300.00	105,157.54	<b>0.00</b>	-41,300.00	-100.00 %
2010.446.00.9001	Prof Dev't With Manhattan	5,000.00	0.00	5,000.00	12,000.00	<b>5,000.00</b>	0.00	0.00 %
2010.449.00.9000	Curr Dev Contractual	4,400.00	1,860.00	18,159.00	10,991.92	<b>18,159.00</b>	0.00	0.00 %
2010.491.00.9000	Emp Asst Prg 6018	8,000.00	3,124.00	8,000.00	8,000.00	<b>5,000.00</b>	-3,000.00	-37.50 %
2010.501.00.9000	Curr Dev Supply	4,000.00	2,163.36	2,500.00	20,315.00	<b>40,570.00</b>	38,070.00	1,522.80 %
2020.150.01.9000	Supvsn Adm Sal+AP	161,648.00	159,993.27	195,000.00	190,755.53	<b>226,600.00</b>	31,600.00	16.21 %
2020.150.10.9000	Supvsn Adm Sal+AP	299,771.00	264,552.89	307,514.00	307,514.00	<b>350,801.00</b>	43,287.00	14.08 %
2020.150.20.9000	Supvsn Adm Sal+AP	175,246.00	180,502.26	260,015.00	260,015.00	<b>276,465.00</b>	16,450.00	6.33 %
2020.150.30.9000	Supvsn Adm Sal+AP	157,881.00	119,308.32	217,475.00	177,475.00	<b>192,963.00</b>	-24,512.00	-11.27 %

**Elmsford Union Free School District**  
**2025-2026 Proposed Budget (Line-By-Line)**

2020.160.10.9000	Supvsn Cler Sal	131,776.00	132,020.22	212,334.00	212,334.00	<b>251,639.00</b>	39,305.00	18.51 %
2020.160.20.9000	Supvsn Cler Sal	106,606.00	106,605.50	108,154.00	108,154.00	<b>147,003.00</b>	38,849.00	35.92 %
2020.160.30.9000	Supvsn Cler Sal	76,533.00	60,168.55	77,466.00	77,466.00	<b>90,337.00</b>	12,871.00	16.62 %
2020.163.10.9000	Supvsn Cler Sal Other	1,800.00	4,024.79	1,800.00	1,800.00	<b>1,800.00</b>	0.00	0.00 %
2020.163.20.9000	Supvsn Cler Sal Other	2,600.00	3,015.95	2,600.00	2,600.00	<b>2,600.00</b>	0.00	0.00 %
2020.163.30.9000	Supvsn Cler Sal Other	3,500.00	4,385.52	3,500.00	3,500.00	<b>3,500.00</b>	0.00	0.00 %
2020.430.10.9000	Supvsn HS Equip Repair	13,250.00	11,557.55	13,250.00	13,250.00	<b>13,250.00</b>	0.00	0.00 %
2020.430.30.9000	Supv Dixson Equip Repair	300.00	0.00	300.00	300.00	<b>300.00</b>	0.00	0.00 %
2020.433.10.9000	Supvsn HS Subscriptions	1,000.00	0.00	1,000.00	1,000.00	<b>1,000.00</b>	0.00	0.00 %
2020.434.10.9000	Title Mid States Dues	800.00	0.00	1,000.00	1,000.00	<b>0.00</b>	-1,000.00	-100.00 %
2020.443.10.9000	Supvsn HS Conferences	3,000.00	1,802.55	3,000.00	3,000.00	<b>3,000.00</b>	0.00	0.00 %
2020.443.20.9000	Supvsn Grady Conferences	3,100.00	773.00	3,100.00	2,280.00	<b>3,250.00</b>	150.00	4.84 %
2020.443.30.9000	Supvsn Dixson Conferences	500.00	250.00	1,500.00	1,500.00	<b>1,000.00</b>	-500.00	-33.33 %
2020.447.10.9000	Supvsn HS Printing	3,000.00	0.00	3,000.00	3,000.00	<b>3,000.00</b>	0.00	0.00 %
2020.447.20.9000	Supvsn Grady Printing	500.00	95.00	350.00	350.00	<b>100.00</b>	-250.00	-71.43 %
2020.447.30.9000	Supvsn Dixson Printing	1,000.00	394.90	1,000.00	0.00	<b>1,000.00</b>	0.00	0.00 %
2020.449.20.9000	Supvsn Grady Contractual	0.00	671.05	2,500.00	2,500.00	<b>43,625.00</b>	41,125.00	1,645.00 %
2020.449.30.9000	Supvsn Dixson Contractual	500.00	0.00	500.00	460.83	<b>14,375.00</b>	13,875.00	2,775.00 %
2020.501.10.9000	Supvsn HS Supply	8,500.00	6,199.35	9,000.00	9,000.00	<b>9,000.00</b>	0.00	0.00 %
2020.501.20.9000	Supvsn Grady Supply	600.00	0.00	600.00	600.00	<b>600.00</b>	0.00	0.00 %
2020.501.30.9000	Supvsn Dixson Supply	350.00	0.00	350.00	80.57	<b>350.00</b>	0.00	0.00 %
2070.153.01.9000	Inservice Training Sal	0.00	0.00	0.00	0.00	<b>673.00</b>	673.00	0.00 %
2070.153.10.9000	Inservice Training Sal	3,500.00	2,482.92	3,500.00	3,500.00	<b>3,500.00</b>	0.00	0.00 %
2070.153.20.9000	Inservice Training Sal	3,000.00	3,109.85	3,000.00	3,000.00	<b>3,000.00</b>	0.00	0.00 %
2070.153.30.9000	Inservice Training Sal	800.00	0.00	800.00	800.00	<b>800.00</b>	0.00	0.00 %
2070.445.00.9000	Inservice Teachers Center	16,135.00	10,900.00	16,135.00	16,135.00	<b>16,135.00</b>	0.00	0.00 %
2070.449.00.9000	Inservice Training	180.00	0.00	150,000.00	122,412.20	<b>100,000.00</b>	-50,000.00	-33.33 %
2070.491.00.6039	BOCES Safety/Risk 644	17,500.00	17,101.00	18,296.00	18,957.25	<b>25,755.00</b>	7,459.00	40.77 %
2070.491.00.9000	BOCES Staff Dev 522	30,000.00	42,315.28	31,592.00	43,374.10	<b>61,963.00</b>	30,371.00	96.14 %
2070.501.00.9000	Inservice/Safety Supplies	3,000.00	2,007.00	3,000.00	13,941.14	<b>3,000.00</b>	0.00	0.00 %
<b>Curriculum</b>		<b>1,360,350.00</b>	<b>1,226,048.95</b>	<b>1,872,868.00</b>	<b>1,857,538.76</b>	<b>1,930,813.00</b>	<b>57,945.00</b>	<b>3.09%</b>
<b>Development,</b>								
<b>Supervision, Staff</b>								
<b>Development Subtotal</b>								

**2010 Curriculum Development, Supervision, Staff Development**

2010.153 This category includes salary stipends to support instructional initiatives and curriculum development designed to improve student achievement for pedagogical staff.

2010.443 This code covers the cost of professional development, travel expenses and memberships in professional organizations.

This category of the budget funds all costs associated with the general coordination of curriculum development.

**2020 Supervision-Regular School**

2020 This category of the budget funds all costs associated with supervision on a system wide basis. Budgeted here are the salaries and expenses of building principals, their assistants and supervisors of the instructional program within a school building.

**2070 Inservice Training-Instruction**

2070 Recorded here are the expenditures of activities that provide professional development to instructional personnel and related supplies. The inservice training line will be used primarily for teachers who are participating in EdCamp this summer.

**Elmsford Union Free School District**  
**2025-2026 Proposed Budget (Line-By-Line)**

Teaching	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	2025-2026 Proposed Budget	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
2110.100.30.9000	Instr Sal Pre-K	37,126.00	0.00	0.00	0.00	0.00	0.00	0.00 %
2110.105.30.9000	Tchg Asst Sal Pre-K	21,934.00	0.00	0.00	0.00	0.00	0.00	0.00 %
2110.120.20.9000	Instr Sal K-6	3,589,456.00	3,344,255.15	3,500,658.00	3,542,704.00	3,560,187.00	59,529.00	1.70 %
2110.120.30.9000	Instr Sal K-6	1,319,000.00	1,335,828.50	1,359,477.00	1,367,336.00	1,381,057.00	21,580.00	1.59 %
2110.123.01.9000	Salaries - Other	0.00	0.00	0.00	0.00	12,045.00	12,045.00	0.00 %
2110.123.01.9001	Salaries-Class Coverage	0.00	0.00	0.00	0.00	1,373.00	1,373.00	0.00 %
2110.123.10.9000	Salaries - Other	6,850.00	5,477.54	6,850.00	6,850.00	6,850.00	0.00	0.00 %
2110.123.20.9000	Salaries - Other	4,560.00	4,602.43	4,560.00	4,560.00	4,560.00	0.00	0.00 %
2110.123.20.9001	Salaries-Class Coverage	16,070.00	1,030.00	16,070.00	16,070.00	16,070.00	0.00	0.00 %
2110.123.20.9002	Salaries Elem School Prog	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00 %
2110.123.30.9000	Salaries - Other	4,445.00	1,557.03	3,445.00	3,445.00	3,445.00	0.00	0.00 %
2110.123.30.9001	Salaries-Class Coverage	24,105.00	9,585.00	0.00	0.00	0.00	0.00	0.00 %
2110.123.30.9002	Salaries Elem School Prog	0.00	0.00	24,105.00	0.00	0.00	-24,105.00	-100.00 %
2110.125.20.9000	Tchg Asst Sal K-6	54,420.00	120,290.48	126,631.00	126,631.00	172,205.00	45,574.00	35.99 %
2110.125.30.9000	Tchg Asst Sal K-6	368,254.00	262,979.29	273,384.00	273,384.00	310,190.00	36,806.00	13.46 %
2110.130.10.9000	Instr Sal 7-12	4,332,934.00	4,134,028.63	4,376,773.00	4,350,973.00	4,670,307.00	293,534.00	6.71 %
2110.130.10.9002	Instr-Monitor	110,000.00	0.00	50,000.00	50,000.00	0.00	-50,000.00	-100.00 %
2110.133.01.9000	Salaries - Other TLC	0.00	0.00	0.00	0.00	5,292.00	5,292.00	0.00 %
2110.133.01.9002	Detention	0.00	0.00	0.00	0.00	1,728.00	1,728.00	0.00 %
2110.133.10.9000	Salaries - Other TLC	21,000.00	24,546.36	85,000.00	85,000.00	35,000.00	-50,000.00	-58.82 %
2110.133.10.9002	Detention	12,000.00	3,953.82	12,000.00	12,000.00	12,000.00	0.00	0.00 %
2110.133.20.9001	After School Homework	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00	0.00 %
2110.135.10.9000	Tchg Asst Sal 7-12	40,925.00	42,095.00	42,828.00	42,828.00	44,970.00	2,142.00	5.00 %
2110.140.10.9000	Teacher Subs Sal-On Call	35,520.00	188.55	35,520.00	35,520.00	35,520.00	0.00	0.00 %
2110.140.10.9001	Internal Class Coverage	106,628.00	64,412.52	86,628.00	86,628.00	86,628.00	0.00	0.00 %
2110.140.20.9000	Teacher Subs Sal-On Call	76,602.00	16,068.03	46,602.00	46,602.00	46,602.00	0.00	0.00 %
2110.140.20.9001	Internal Class Coverage	89,150.00	62,754.40	89,150.00	89,150.00	89,150.00	0.00	0.00 %
2110.140.20.9005	Teacher Subs Contact	7,519.00	7,744.57	7,745.00	7,745.00	7,745.00	0.00	0.00 %
2110.140.30.9000	Teacher Subs Sal-On Call	23,107.00	5,084.00	13,107.00	13,107.00	13,107.00	0.00	0.00 %
2110.140.30.9001	Internal Class Coverage	54,668.00	11,685.58	34,668.00	34,668.00	34,668.00	0.00	0.00 %
2110.153.30.9000	ESL Tchg Asst	42,225.00	40,925.00	41,528.00	41,528.00	45,966.00	4,438.00	10.69 %
2110.162.01.9003	Non Instr Sal Monitor	126,815.00	116,104.44	117,938.00	117,938.00	275,518.00	157,580.00	133.61 %
2110.163.01.0000	Clerical Aides	12,000.00	0.00	5,000.00	5,000.00	0.00	-5,000.00	-100.00 %
2110.200.10.0000	Equipment	0.00	0.00	30,000.00	30,000.00	0.00	-30,000.00	-100.00 %
2110.400.30.9000	Contractual Pre-school	0.00	498.40	0.00	0.00	0.00	0.00	0.00 %
2110.430.10.1800	Phys Ed HS Equip Repair	500.00	499.70	500.00	500.00	500.00	0.00	0.00 %
2110.430.10.2200	Music HS Equip Repair	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00	0.00 %
2110.430.20.2200	Music Grady Equip Repair	500.00	0.00	500.00	547.00	575.00	75.00	15.00 %
2110.430.20.9000	Grady Equip Repair	11,103.00	10,318.69	11,103.00	11,103.00	10,600.00	-503.00	-4.53 %
2110.430.30.2200	Music Dixson Equip Repair	200.00	0.00	200.00	200.00	200.00	0.00	0.00 %
2110.430.30.9000	Dixson Equip Repair	5,831.00	3,887.76	5,831.00	5,831.00	5,831.00	0.00	0.00 %
2110.433.20.9000	Tch Gen Grady Subscript	3,000.00	1,970.99	2,000.00	2,641.65	2,800.00	800.00	40.00 %
2110.433.30.9000	Tch Gen Dixson Subscript	1,000.00	0.00	1,000.00	1,000.00	0.00	-1,000.00	-100.00 %
2110.436.10.9000	Tch Gen HS Graduation	15,000.00	17,399.12	16,000.00	16,904.79	16,000.00	0.00	0.00 %
2110.436.20.9000	Tch Gen Grady Graduation	700.00	675.00	700.00	700.00	700.00	0.00	0.00 %
2110.436.30.9000	Tch Gen Dixson Graduation	300.00	1,275.12	1,500.00	1,500.00	1,500.00	0.00	0.00 %
2110.438.20.9000	Tch Gen Grady Assemblies	1,500.00	1,645.00	2,000.00	2,200.00	2,000.00	0.00	0.00 %

**Elmsford Union Free School District**  
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2110.438.30.9000	Tch Gen Dixon Assemblies	1,000.00	0.00	4,000.00	1,308.00	<b>4,000.00</b>	0.00	0.00 %
2110.441.10.9000	Tch Gen HS Postage	2,150.00	3,390.53	2,150.00	2,150.00	<b>2,150.00</b>	0.00	0.00 %
2110.441.20.9000	Tch Gen Grady Postage	75.00	3,000.00	3,000.00	3,000.00	<b>1,500.00</b>	-1,500.00	-50.00 %
2110.441.30.9000	Tch Gen Dixon Postage	250.00	1,000.00	1,000.00	1,000.00	<b>1,000.00</b>	0.00	0.00 %
2110.443.10.9000	Tch Gen HS Conferences	7,500.00	4,321.33	7,500.00	7,795.00	<b>7,500.00</b>	0.00	0.00 %
2110.443.20.9000	Tch Gen Grady Conferences	4,000.00	1,523.00	3,000.00	2,220.00	<b>3,000.00</b>	0.00	0.00 %
2110.443.30.9000	Tch Gen Dixon Conference	2,500.00	1,660.00	3,000.00	2,680.95	<b>3,000.00</b>	0.00	0.00 %
2110.446.00.9000	Home & Hosp Instruction	57,194.00	9,470.10	32,200.00	34,280.35	<b>20,000.00</b>	-12,200.00	-37.89 %
2110.446.10.9000	Tch Gen HS Consultants	2,500.00	1,368.95	6,000.00	4,000.00	<b>6,000.00</b>	0.00	0.00 %
2110.446.20.9000	Grady Field Day	500.00	199.98	1,000.00	1,000.00	<b>800.00</b>	-200.00	-20.00 %
2110.446.30.9000	Dixon Field Day	250.00	247.07	750.00	750.00	<b>500.00</b>	-250.00	-33.33 %
2110.450.30.2510	Mat & Supp- Pre-school	0.00	0.00	0.00	0.00	<b>600.00</b>	600.00	0.00 %
2110.465.20.9000	Tch Gen Grady Field Trips	500.00	372.00	1,875.00	1,875.00	<b>2,500.00</b>	625.00	33.33 %
2110.465.30.9000	Tch Gen Dixon Field Trip	1,000.00	1,227.40	1,000.00	2,269.43	<b>1,500.00</b>	500.00	50.00 %
2110.471.00.9000	Tuition K-12 Foster	65,000.00	0.00	65,000.00	14,865.00	<b>65,000.00</b>	0.00	0.00 %
2110.473.00.0000	Tuition Charter Schools	212,650.00	183,437.80	212,650.00	212,650.00	<b>212,650.00</b>	0.00	0.00 %
2110.480.00.0000	Texts/Wkbooks-Literacy	10,000.00	0.00	10,000.00	10,650.00	<b>10,000.00</b>	0.00	0.00 %
2110.481.10.1500	English HS Texts	6,400.00	5,846.37	6,400.00	6,400.00	<b>6,400.00</b>	0.00	0.00 %
2110.481.10.1600	For Lang HS Texts	1,500.00	0.00	1,500.00	1,500.00	<b>1,500.00</b>	0.00	0.00 %
2110.481.10.2100	Math HS Texts	3,500.00	3,225.44	3,500.00	3,500.00	<b>3,500.00</b>	0.00	0.00 %
2110.481.10.2270	PSEN HS Texts	1,000.00	0.00	1,000.00	1,000.00	<b>1,000.00</b>	0.00	0.00 %
2110.481.10.2300	Science HS Texts	7,300.00	1,113.62	7,300.00	7,300.00	<b>7,300.00</b>	0.00	0.00 %
2110.481.10.2500	Soc Stud HS Texts	3,600.00	0.00	3,600.00	3,600.00	<b>3,600.00</b>	0.00	0.00 %
2110.481.10.9000	Tch Gen HS Texts	12,500.00	7,642.70	12,500.00	12,500.00	<b>12,500.00</b>	0.00	0.00 %
2110.481.20.1500	English Grady Texts	6,000.00	5,759.51	8,000.00	14,346.00	<b>11,000.00</b>	3,000.00	37.50 %
2110.481.20.2100	Math Grady Texts	5,000.00	6,140.82	13,500.00	3,834.28	<b>10,000.00</b>	-3,500.00	-25.93 %
2110.481.20.2300	Science Grady Texts	14,000.00	17,903.39	18,000.00	20,539.42	<b>23,633.00</b>	5,633.00	31.29 %
2110.481.20.2500	Soc Stud Grady Texts	2,000.00	0.00	1,000.00	1,000.00	<b>1,000.00</b>	0.00	0.00 %
2110.481.20.3300	Reading Grady Texts	4,000.00	3,364.96	5,000.00	5,000.00	<b>5,000.00</b>	0.00	0.00 %
2110.481.20.9000	Tch Gen Grady Texts	4,650.00	9,676.94	2,478.00	2,478.00	<b>2,000.00</b>	-478.00	-19.29 %
2110.481.30.2300	Science Dixon Texts	0.00	5,208.35	0.00	0.00	<b>0.00</b>	0.00	0.00 %
2110.481.30.9000	Tch Gen Dixon Texts	31,000.00	26,713.80	42,500.00	42,500.00	<b>45,200.00</b>	2,700.00	6.35 %
2110.481.40.8000	Priv & Paroch Texts	14,500.00	6,265.16	14,500.00	14,500.00	<b>14,500.00</b>	0.00	0.00 %
2110.491.00.5512	BOCES Reg Alt HS 435	30,000.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00 %
2110.491.00.5518	BOCES Services	201,329.00	197,475.87	237,729.00	467,463.00	<b>838,161.00</b>	600,432.00	252.57 %
2110.501.10.1200	Art HS Supplies	5,000.00	2,815.18	5,000.00	5,000.00	<b>5,000.00</b>	0.00	0.00 %
2110.501.10.1800	Phys Ed HS Supply	1,500.00	2,499.65	1,500.00	1,500.00	<b>1,500.00</b>	0.00	0.00 %
2110.501.10.1900	Home Ec HS Supply	2,500.00	583.85	2,700.00	2,700.00	<b>2,700.00</b>	0.00	0.00 %
2110.501.10.2200	Music HS Supply	3,500.00	5,321.22	4,000.00	4,000.00	<b>4,000.00</b>	0.00	0.00 %
2110.501.10.2300	Science HS Supply	6,500.00	6,158.97	6,500.00	8,247.50	<b>6,500.00</b>	0.00	0.00 %
2110.501.10.9000	Tch Gen HS Supply	20,000.00	18,797.34	20,000.00	20,275.00	<b>20,000.00</b>	0.00	0.00 %
2110.501.20.1200	Art Grady Supply	2,000.00	1,498.61	1,500.00	1,500.16	<b>1,500.00</b>	0.00	0.00 %
2110.501.20.1800	Phys Ed Grady Supply	700.00	499.03	700.00	700.00	<b>700.00</b>	0.00	0.00 %
2110.501.20.2100	Math Grady Supply	700.00	0.00	700.00	700.00	<b>700.00</b>	0.00	0.00 %
2110.501.20.2200	Music Grady Supply	0.00	112.09	0.00	0.00	<b>500.00</b>	500.00	0.00 %
2110.501.20.9000	Tch Gen Grady Supply	28,608.00	23,606.91	28,908.00	29,619.19	<b>30,000.00</b>	1,092.00	3.78 %
2110.501.30.1200	Art Dixon Supply	1,500.00	1,499.36	1,500.00	1,500.00	<b>1,500.00</b>	0.00	0.00 %
2110.501.30.1800	Phys Ed Dixon Supply	300.00	248.62	300.00	300.00	<b>300.00</b>	0.00	0.00 %
2110.501.30.2100	Math Dixon Supply	500.00	497.75	700.00	700.00	<b>500.00</b>	-200.00	-28.57 %
2110.501.30.3300	Reading Dixon Supply	500.00	0.00	500.00	1,083.92	<b>500.00</b>	0.00	0.00 %
2110.501.30.9000	Tch Gen Dixon Supply	16,500.00	16,204.75	17,000.00	17,760.35	<b>17,000.00</b>	0.00	0.00 %

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2110.501.30.9004	Materials & Supplies-UPK	0.00	0.00	0.00	1,000.00	<b>0.00</b>	0.00	0.00 %
2110.505.10.1500	Tch Gen HS Misc	3,800.00	1,844.80	3,800.00	3,800.00	<b>10,800.00</b>	7,000.00	184.21 %
2110.505.10.1600	For Lang HS A/V Supply	700.00	190.67	500.00	500.00	<b>500.00</b>	0.00	0.00 %
2110.505.10.1700	Health Ed HS A/V Supply	500.00	0.00	500.00	500.00	<b>500.00</b>	0.00	0.00 %
2110.505.10.1900	Home Ec HS A/V Supply	500.00	0.00	600.00	600.00	<b>600.00</b>	0.00	0.00 %
2110.505.10.2200	Music HS A/V Supply	700.00	0.00	700.00	700.00	<b>700.00</b>	0.00	0.00 %
2110.506.30.9000	Tch Gen Dix Supp Cl Lib	700.00	658.92	1,000.00	1,000.00	<b>0.00</b>	-1,000.00	-100.00 %
2110.507.20.9000	Tch Gen Grady Supp Cl Per	300.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00 %
2110.507.30.9000	Tch Gen Dixon Sup Cl Per	700.00	721.76	700.00	700.00	<b>700.00</b>	0.00	0.00 %
2250.150.01.3600	Sal Coord Spec Serv	172,230.00	171,629.00	172,230.00	189,757.00	<b>180,000.00</b>	7,770.00	4.51 %
2250.150.10.3610	Sal Sp Ed Tchrs	1,018,724.00	1,010,756.57	1,014,724.00	988,573.00	<b>1,040,697.00</b>	25,973.00	2.56 %
2250.150.20.3610	Sal Sp Ed Tchrs	716,494.00	724,076.54	833,504.00	873,771.00	<b>799,210.00</b>	-34,294.00	-4.11 %
2250.150.30.3610	Sal Sp Ed Tchrs	367,672.00	288,672.00	288,672.00	303,465.00	<b>318,387.00</b>	29,715.00	10.29 %
2250.151.01.3610	SWD Teach Stipends	4,000.00	0.00	4,000.00	4,000.00	<b>4,000.00</b>	0.00	0.00 %
2250.153.01.3610	Salaries - Other	0.00	0.00	1,000.00	1,000.00	<b>1,000.00</b>	0.00	0.00 %
2250.155.10.3610	Sal Tchg Asst Sp Ed	108,749.00	58,798.61	68,349.00	68,349.00	<b>78,357.00</b>	10,008.00	14.64 %
2250.155.20.3610	Sal Tchg Asst Sp Ed	0.00	2,050.00	2,050.00	2,050.00	<b>0.00</b>	-2,050.00	-100.00 %
2250.160.01.3600	CSE Cler Sal	76,239.00	100,809.78	77,192.00	77,192.00	<b>78,157.00</b>	965.00	1.25 %
2250.162.01.9000	Sp Ed Teacher Aides	0.00	0.00	0.00	0.00	<b>277.00</b>	277.00	0.00 %
2250.162.10.9000	Sp Ed Teacher Aides	28,994.00	15,516.28	50,508.00	50,508.00	<b>7,218.00</b>	-43,290.00	-85.71 %
2250.162.20.9000	Sp Ed Teacher Aides	53,350.00	1,789.31	16,836.00	16,836.00	<b>16,836.00</b>	0.00	0.00 %
2250.162.30.9000	Sp Ed Teacher Aides	22,568.00	24,049.55	88,722.00	68,799.00	<b>23,000.00</b>	-65,722.00	-74.08 %
2250.163.01.3600	CSE Cler Sal Other	3,500.00	0.00	3,500.00	3,500.00	<b>35,000.00</b>	31,500.00	900.00 %
2250.200.50.3600	CSE Equip	2,500.00	0.00	2,500.00	2,500.00	<b>2,500.00</b>	0.00	0.00 %
2250.430.50.3600	CSE Equip Repair	5,000.00	1,618.38	10,000.00	10,000.00	<b>10,000.00</b>	0.00	0.00 %
2250.441.50.3600	CSE Postage	7,500.00	2,687.97	15,000.00	15,000.00	<b>15,000.00</b>	0.00	0.00 %
2250.443.50.3600	CSE Conf & Visits	2,000.00	750.00	2,000.00	2,000.00	<b>500.00</b>	-1,500.00	-75.00 %
2250.446.50.3610	SWD Home Instruction	40,000.00	0.00	39,000.00	22,146.00	<b>25,000.00</b>	-14,000.00	-35.90 %
2250.446.50.3612	Occ Therapy - Consultant	63,000.00	53,625.00	63,000.00	63,000.00	<b>63,000.00</b>	0.00	0.00 %
2250.449.50.3600	CSE Contractual	35,000.00	15,858.92	100,000.00	8,788.00	<b>30,000.00</b>	-70,000.00	-70.00 %
2250.449.50.3610	SWD Misc - Phys Therapy	7,200.00	0.00	7,200.00	7,200.00	<b>7,200.00</b>	0.00	0.00 %
2250.471.50.9000	Sp Ed Placement Tuitions	1,327,973.00	2,088,476.76	2,073,830.00	2,121,842.87	<b>2,790,889.00</b>	717,059.00	34.58 %
2250.491.50.5115	BOCES Therap Supp 231	1,841,340.00	1,576,534.73	2,382,412.00	2,382,412.00	<b>1,838,824.00</b>	-543,588.00	-22.82 %
2250.491.50.5119	BOCES Related Srv/Sm Prog	297,000.00	15,669.75	195,000.00	96,056.24	<b>300,000.00</b>	105,000.00	53.85 %
2250.501.50.3600	CSE Supply	8,000.00	6,933.35	10,000.00	10,000.00	<b>12,000.00</b>	2,000.00	20.00 %
2259.150.10.9000	Sal ELL/MLL HS Tchrs	228,446.00	300,460.01	354,422.00	386,375.00	<b>479,699.00</b>	125,277.00	35.35 %
2259.150.20.9000	Sal ELL/MLL ES Tchrs	364,211.00	308,088.97	304,289.00	320,828.00	<b>336,018.00</b>	31,729.00	10.43 %
2259.150.30.9000	Sal ELL/MLL PS Tchrs	178,275.00	230,735.00	230,735.00	242,079.00	<b>252,259.00</b>	21,524.00	9.33 %
2280.491.00.5511	BOCES Oc Ed Tuit101	487,172.00	530,099.15	472,350.00	472,350.00	<b>638,260.00</b>	165,910.00	35.12 %
<b>Teaching Subtotal</b>		<b>18,873,640.00</b>	<b>17,774,366.30</b>	<b>20,161,966.00</b>	<b>20,273,512.10</b>	<b>21,746,871.00</b>	<b>1,584,905.00</b>	<b>7.86%</b>

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**2110 Teaching-Regular School**

2110.120 This line item covers the cost of teaching salaries for grades Kindergarten through 6th grade.  
 2110.123 This line item covers the cost of additional contractual teaching assignments.  
 2110.125 This line item covers the cost of teaching assistant salaries for grades Kindergarten through first grade.  
 2110.130 This line item covers the cost of teaching salaries for grades 7th through 12th grade.  
 2110.135 This line item covers the cost of teaching assistant salaries for grades 7th through 12th grade.  
 2110.450 This code covers the cost of instructional materials for pre-school classrooms and programs.  
 2110.471 At times students from Elmsford are placed by order of the Family Court or the Department of Social Services in residences located in other school districts. It is the District's responsibility to pay the tuition for these students. This item should not be confused with tuition paid for special education students pursuant to Section 4402-2b of the Education Law, which is covered in code 2250. 471.  
 2110.481 Funds are provided for the purchase of textbooks and workbooks for students who reside in the District and who attend public, private or parochial schools. These codes cover the cost of new textbooks approved by the Board of Education as well as costs to replace damaged books and consumable reading and workbook materials.

**2250 Program For Students with Disabilities**

2250 All expenditures for teaching students with disabilities and the Special Education District Committee is included in this budget area.  
 2250.150.10 Funds are provided to cover the salaries of special education teachers at AHHS  
 2250.150.20 Funds are provided to cover the salaries of special education teachers at Grady  
 2250.150.30 Funds are provided to cover the salaries of special education teachers at Dixson  
 2250.471 Education Law 4402.2b requires the School District to pay tuition to schools with whom it contracts for the education of District children with special needs. The funds in this category cover tuition costs for contracting with State approved schools. 2250.491 This item covers the cost of students with special needs who attend special education programs at BOCES and receive related services, occupational therapy, speech language, physical therapy, etc.

**2259 Program for English Language Learners** 2259 This code covers the salaries for the English Language Learners department.

**2280 Occupational Education, Career Technical Education (Grades 9-12)** 2280 This code covers the BOCES Career and Technical Education training courses such as nursing, auto mechanics, landscaping, culinary arts, etc., provided through BOCES is budgeted here. The budget supports the attendance of thirty-five students in grade 11 or 12.

Instructional Media	Description	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2024-2025 to	2024-2025 to
		Adopted Budget	Actual Expenditure	Adopted Budget	Projected Expenditure	Proposed Budget	2025-2026 Dollar Change	2025-2026 % Change
2610.150.10.3500	Lib Instr Salaries	149,431.00	149,431.00	149,431.00	149,431.00	155,137.00	5,706.00	3.82 %
2610.150.20.3500	Lib Instr Salaries	77,590.00	0.00	77,590.00	0.00	0.00	-77,590.00	-100.00 %
2610.430.10.3500	Lib HS Equip Repair	2,800.00	2,638.56	2,665.00	2,665.00	2,665.00	0.00	0.00 %
2610.430.10.9000	A/V Gen HS Equip Repair	500.00	0.00	500.00	500.00	500.00	0.00	0.00 %
2610.430.30.3500	Lib Dixson Equ Repair	150.00	0.00	150.00	150.00	0.00	-150.00	-100.00 %
2610.430.30.9100	A/V Gen Dixson Equip Rep	150.00	144.00	150.00	150.00	0.00	-150.00	-100.00 %
2610.460.20.3500	Lib Grady Books	500.00	0.00	0.00	0.00	0.00	0.00	0.00 %
2610.460.30.3500	Lib Dixson Books	600.00	1,140.22	600.00	600.00	1,600.00	1,000.00	166.67 %
2610.461.20.3500	Lib Grady Mags & Period	1,500.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00 %
2610.461.30.3500	Lib Dixson Mags & Period	500.00	0.00	500.00	500.00	0.00	-500.00	-100.00 %
2610.464.10.3500	Lib HS Sa Materials	0.00	1,169.05	1,170.00	1,170.00	1,170.00	0.00	0.00 %
2610.464.20.3500	Lib Grady Sa Materials	0.00	1,169.05	1,170.00	1,170.00	1,200.00	30.00	2.56 %
2610.464.30.3500	Lib Dixson Sa Material	1,200.00	1,330.30	1,200.00	1,330.30	2,200.00	1,000.00	83.33 %
2610.464.40.8000	Lib Priv & Par Sa Matl	0.00	303.60	0.00	0.00	0.00	0.00	0.00 %
2610.501.20.3500	Lib Grady Supply	3,500.00	1,412.64	3,000.00	3,000.00	2,500.00	-500.00	-16.67 %
2610.501.30.3500	Lib Dixson Supply	1,000.00	354.79	1,000.00	1,000.00	0.00	-1,000.00	-100.00 %
2610.505.20.9100	A/V General Grady Supply	250.00	0.00	4,000.00	4,000.00	1,000.00	-3,000.00	-75.00 %
2610.505.30.9100	A/V General Dixson Supply	150.00	0.00	150.00	150.00	0.00	-150.00	-100.00 %
2630.150.01.9000	Director Tech- Instr Sal	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
2630.160.01.9000	Computer Non-Instructuct	305,405.00	199,960.82	216,117.00	178,117.00	159,408.00	-56,709.00	-26.24 %

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2630.160.01.9001	Computer Non-Inst Stipend	6,500.00	0.00	6,500.00	6,500.00	<b>0.00</b>	-6,500.00	-100.00 %
2630.163.01.9000	Computer Non-Inst Sal Oth	14,600.00	597.21	14,600.00	14,600.00	<b>0.00</b>	-14,600.00	-100.00 %
2630.200.00.9001	Computer Equipment	32,000.00	21,061.64	175,000.00	175,000.00	<b>5,000.00</b>	-170,000.00	-97.14 %
2630.200.00.9002	Computer Equip-Replace	23,500.00	699.30	23,500.00	23,500.00	<b>7,500.00</b>	-16,000.00	-68.09 %
2630.430.00.9001	Computer Equip Repair	5,000.00	161.25	5,000.00	5,000.00	<b>5,000.00</b>	0.00	0.00 %
2630.449.00.9000	Computer Tech Support	10,000.00	1,996.68	10,000.00	10,000.00	<b>0.00</b>	-10,000.00	-100.00 %
2630.449.00.9001	Computer Contractual	88,000.00	120,691.05	85,000.00	85,000.00	<b>5,000.00</b>	-80,000.00	-94.12 %
2630.460.00.9001	Computer Software Sa	70,000.00	47,064.66	82,850.00	82,453.26	<b>10,000.00</b>	-72,850.00	-87.93 %
2630.460.40.8000	Comp Softwr Priv&Par Sa	0.00	0.00	1,800.00	1,800.00	<b>1,836.00</b>	36.00	2.00 %
2630.501.00.9001	Computer Supply	160,000.00	68,820.90	50,000.00	50,000.00	<b>5,000.00</b>	-45,000.00	-90.00 %
<b>Instructional Media</b>		<b>1,114,826.00</b>	<b>620,146.72</b>	<b>914,643.00</b>	<b>798,786.56</b>	<b>367,716.00</b>	<b>-546,927.00</b>	<b>-59.80%</b>
<b>Subtotal</b>								

**2610 School Library & AV**

2610 Included in this section of the budget are funds for operating the school libraries including library teachers, equipment, library books, materials and supplies.

**2630 Computer Assisted Instruction**

2630 This code includes funds for television (Smartboards), materials and supplies. Included here are expenditures for the maintenance and support of computer equipment and services to support instructional programs. There is a decrease in the lines due to services and supplies moving to the partnership with BOCES.

<b>Pupil Services</b>	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	<b>2025-2026 Proposed Budget</b>	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
2810.150.10.9000	Guidance Instr Sal	292,810.00	386,309.00	386,309.00	303,109.00	<b>386,079.00</b>	-230.00	-0.06 %
2810.150.20.9000	Guidance Instr Sal	0.00	0.00	0.00	89,891.00	<b>94,187.00</b>	94,187.00	0.00 %
2810.153.01.9000	Guidance Salaries - Other	16,000.00	0.00	16,000.00	9,309.00	<b>9,309.00</b>	-6,691.00	-41.82 %
2810.153.10.9000	Guidance Salaries - Other	15,950.00	13,447.74	16,000.00	16,000.00	<b>16,000.00</b>	0.00	0.00 %
2810.160.10.9000	Guidance Clerical	76,982.00	64,982.00	65,770.00	65,770.00	<b>79,505.00</b>	13,735.00	20.88 %
2810.163.10.9000	Guidance Clerical Other	4,530.00	2,901.15	4,530.00	4,530.00	<b>0.00</b>	-4,530.00	-100.00 %
2810.430.10.9000	Guidance Contractual	1,600.00	768.00	51,600.00	51,600.00	<b>10,000.00</b>	-41,600.00	-80.62 %
2810.437.10.9000	Guidance HS Test Scoring	7,200.00	1,863.79	7,200.00	8,559.36	<b>7,200.00</b>	0.00	0.00 %
2810.441.10.9000	Guidance HS Postage	2,250.00	687.97	2,500.00	2,500.00	<b>2,500.00</b>	0.00	0.00 %
2810.443.10.9000	Guidance HS Conf & Coll	2,400.00	801.70	2,000.00	2,000.00	<b>2,000.00</b>	0.00	0.00 %
2810.446.10.9000	Guid HS Cris Inter Conslt	50,000.00	48,440.00	0.00	50,135.00	<b>51,890.00</b>	51,890.00	0.00 %
2810.447.10.9000	Guidance HS Printing	1,500.00	0.00	1,700.00	340.64	<b>1,700.00</b>	0.00	0.00 %
2810.449.10.9000	Guidance HS Contractual	1,000.00	0.00	1,000.00	1,000.00	<b>1,000.00</b>	0.00	0.00 %
2810.501.10.9000	Guidance HS Supply	3,000.00	2,056.85	3,500.00	3,500.00	<b>3,500.00</b>	0.00	0.00 %
2815.161.01.0000	Health/Safety Officer	3,000.00	0.00	3,000.00	3,000.00	<b>55,000.00</b>	52,000.00	1,733.33 %
2815.161.10.9000	Health Serv Nurses Sal	81,161.00	81,161.00	81,161.00	83,638.00	<b>89,129.00</b>	7,968.00	9.82 %
2815.161.20.9000	Health Serv Nurses Sal	81,161.00	81,161.00	81,161.00	81,161.00	<b>78,492.00</b>	-2,669.00	-3.29 %
2815.161.30.9000	Health Serv Nurses Sal	77,173.00	77,173.00	77,173.00	81,157.00	<b>82,629.00</b>	5,456.00	7.07 %
2815.161.40.8000	Health Serv Pri/Par Nrse	31,000.00	0.00	25,000.00	18,539.00	<b>18,329.00</b>	-6,671.00	-26.68 %
2815.163.10.9000	Health Serv Sub Nurse Sal	4,000.00	2,812.50	4,000.00	4,000.00	<b>3,000.00</b>	-1,000.00	-25.00 %
2815.163.20.9000	Health Serv Sub Nurse Sal	3,000.00	182.50	3,000.00	3,000.00	<b>3,000.00</b>	0.00	0.00 %
2815.163.30.9000	Health Serv Sub Nurse Sal	3,000.00	1,170.38	3,000.00	3,000.00	<b>3,000.00</b>	0.00	0.00 %
2815.430.10.9000	Nurse HS Equip Repair	1,000.00	444.53	1,000.00	2,099.52	<b>1,000.00</b>	0.00	0.00 %
2815.444.40.8000	Health Serv Pri&Par Contr	204,862.00	158,727.45	204,862.00	204,862.00	<b>204,862.00</b>	0.00	0.00 %
2815.449.00.9000	Health Serv Contractual	101,500.00	63,062.62	101,500.00	112,538.29	<b>100,000.00</b>	-1,500.00	-1.48 %
2815.449.00.9001	Nurse HS Ctrl	2,400.00	0.00	2,400.00	2,400.00	<b>2,400.00</b>	0.00	0.00 %

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2815.450.00.9000	Health Serv Physician Sup	10,500.00	628.00	10,500.00	10,500.00	<b>10,500.00</b>	0.00	0.00 %
2815.501.10.9000	Nurse HS Supply	2,700.00	2,270.26	2,700.00	2,700.00	<b>2,700.00</b>	0.00	0.00 %
2815.501.20.9000	Nurse Grady Supply	2,600.00	1,873.11	2,000.00	2,000.00	<b>2,000.00</b>	0.00	0.00 %
2815.501.30.9000	Nurse Dixson Supply	1,200.00	1,146.73	1,200.00	1,239.17	<b>1,200.00</b>	0.00	0.00 %
2815.501.40.8000	Pri & Par Nurse Supply	800.00	574.96	800.00	800.00	<b>800.00</b>	0.00	0.00 %
2820.150.10.9000	Psych Sal Regular	152,130.00	152,130.00	154,816.00	158,244.00	<b>161,748.00</b>	6,932.00	4.48 %
2820.150.20.9000	Psych Sal Regular	125,200.00	77,381.28	125,200.00	118,515.00	<b>69,493.00</b>	-55,707.00	-44.49 %
2820.150.30.9000	Psych Sal Regular	31,300.00	19,345.32	31,300.00	31,300.00	<b>33,965.00</b>	2,665.00	8.51 %
2820.153.10.9000	Psych Sal Regular Other	1,000.00	0.00	1,000.00	1,000.00	<b>1,000.00</b>	0.00	0.00 %
2820.501.50.9000	Psych Services Supply	3,500.00	3,500.00	3,500.00	3,500.00	<b>3,550.00</b>	50.00	1.43 %
2825.150.20.9000	Social Worker Sal	145,062.00	145,062.00	145,062.00	148,319.00	<b>154,430.00</b>	9,368.00	6.46 %
2825.501.50.9000	Social Work Supply	150.00	0.00	150.00	150.00	<b>0.00</b>	-150.00	-100.00 %
2850.151.01.9000	Cocurric Stipends Grady	0.00	0.00	2,000.00	2,000.00	<b>2,000.00</b>	0.00	0.00 %
2850.151.01.9002	Cocurric Stipends Dixson	0.00	0.00	1,000.00	1,000.00	<b>1,000.00</b>	0.00	0.00 %
2850.151.10.9000	Cocurric Stipends HS	99,645.00	168,054.21	99,645.00	102,920.00	<b>104,722.00</b>	5,077.00	5.10 %
2850.151.20.9000	Cocurric Stipends Grady	53,479.00	33,145.52	53,479.00	53,479.00	<b>53,479.00</b>	0.00	0.00 %
2850.151.30.9000	Cocurric Stipends Dixson	0.00	14,032.97	11,705.00	11,705.00	<b>11,705.00</b>	0.00	0.00 %
2850.152.10.9000	Cocurric Chaperone HS	14,791.00	5,477.22	14,791.00	14,791.00	<b>28,000.00</b>	13,209.00	89.30 %
2850.152.20.9000	Cocurric Chaperone Grady	5,592.00	2,332.89	5,592.00	5,592.00	<b>5,592.00</b>	0.00	0.00 %
2850.406.10.9000	Cocurric HS Awards	200.00	0.00	500.00	500.00	<b>500.00</b>	0.00	0.00 %
2850.465.10.1853	Cocurric HS Un Club Fldtr	3,800.00	2,362.36	3,800.00	3,800.00	<b>3,800.00</b>	0.00	0.00 %
2850.501.10.1502	Cocurric HS Lit Magazine	2,000.00	0.00	1,000.00	1,000.00	<b>1,000.00</b>	0.00	0.00 %
2850.501.10.1850	Cocurric HS Drama Club	0.00	0.00	19,050.00	19,050.00	<b>19,050.00</b>	0.00	0.00 %
2850.501.10.1855	Cocurric HS Yearbook	4,500.00	4,297.40	4,500.00	4,500.00	<b>4,500.00</b>	0.00	0.00 %
2850.501.10.1856	Cocurric HS Newspaper	1,500.00	0.00	500.00	500.00	<b>500.00</b>	0.00	0.00 %
2850.501.10.9000	Cocurric HS Gen Supply	2,200.00	350.08	2,500.00	2,500.00	<b>2,500.00</b>	0.00	0.00 %
2850.501.20.1850	Cocurric Grady Drama	0.00	0.00	0.00	8,826.37	<b>9,000.00</b>	9,000.00	0.00 %
2850.501.20.1855	Cocurric Grady Yearbook	3,400.00	3,208.12	3,400.00	3,573.63	<b>3,575.00</b>	175.00	5.15 %
2850.501.30.1850	Cocurric Dixson Drama	2,100.00	0.00	2,100.00	1,877.54	<b>500.00</b>	-1,600.00	-76.19 %
2850.501.30.1855	Cocurr Dixson Yearbook	3,250.00	3,585.89	3,700.00	3,922.46	<b>4,000.00</b>	300.00	8.11 %
2855.151.01.1800	Interschol Stipends	26,625.00	0.00	0.00	0.00	<b>73,291.00</b>	73,291.00	0.00 %
2855.151.10.1800	Interschol Stipends	190,558.00	205,327.70	201,878.00	201,878.00	<b>201,878.00</b>	0.00	0.00 %
2855.151.20.1800	Interschol Stipends	15,000.00	0.00	15,000.00	15,000.00	<b>15,000.00</b>	0.00	0.00 %
2855.152.10.1800	Interschol Chaperones	31,426.00	39,456.27	41,180.00	41,180.00	<b>41,180.00</b>	0.00	0.00 %
2855.153.01.1800	Athletic Director Sal	14,641.00	14,641.00	14,641.00	14,897.00	<b>15,158.00</b>	517.00	3.53 %
2855.401.10.1800	Interschol Officials	2,500.00	0.00	1,800.00	1,800.00	<b>0.00</b>	-1,800.00	-100.00 %
2855.401.10.1806	Inters Sports Entry Fees	6,000.00	5,969.00	10,000.00	6,170.00	<b>10,000.00</b>	0.00	0.00 %
2855.403.10.1800	Interschol Uniform Recond	10,000.00	11,081.50	10,000.00	10,000.00	<b>12,000.00</b>	2,000.00	20.00 %
2855.406.10.1800	Interschol Awards	2,600.00	3,755.00	2,600.00	2,561.50	<b>2,600.00</b>	0.00	0.00 %
2855.430.10.1800	Interschol Equip Repair	500.00	499.85	500.00	500.00	<b>500.00</b>	0.00	0.00 %
2855.434.10.1800	Interschol Dues	5,500.00	3,581.00	5,500.00	3,426.00	<b>7,626.00</b>	2,126.00	38.65 %
2855.449.10.1800	Interschol Other Fees	1,300.00	1,061.07	1,300.00	0.00	<b>1,500.00</b>	200.00	15.38 %
2855.491.10.1800	Interscho BOCES Adm 551	70,000.00	70,292.43	50,000.00	50,000.00	<b>71,000.00</b>	21,000.00	42.00 %
2855.501.10.1800	Interschol Gen Supply	2,000.00	10,741.25	25,000.00	32,242.50	<b>25,000.00</b>	0.00	0.00 %
2855.501.10.1801	Interschol Baseball Suppl	2,200.00	2,198.30	2,200.00	2,200.00	<b>2,200.00</b>	0.00	0.00 %
2855.501.10.1802	Boys & Girls BskBl Supp	2,200.00	2,198.85	2,200.00	2,200.00	<b>2,200.00</b>	0.00	0.00 %
2855.501.10.1806	Interschol Track Supply	2,000.00	1,954.62	2,200.00	2,200.00	<b>2,200.00</b>	0.00	0.00 %
2855.501.10.1810	Interschol Soccer Supply	2,000.00	1,999.85	2,000.00	2,000.00	<b>2,000.00</b>	0.00	0.00 %
2855.501.10.1812	Inters First Aid Supply	2,200.00	2,199.85	2,200.00	2,200.00	<b>2,200.00</b>	0.00	0.00 %
2855.501.10.1814	Inters Girls Sftbl Supply	1,300.00	1,299.80	1,300.00	1,300.00	<b>1,300.00</b>	0.00	0.00 %
2855.501.10.1815	Inters Girls Vollyb Suppl	750.00	747.95	750.00	750.00	<b>750.00</b>	0.00	0.00 %

**Elmsford Union Free School District**  
**2025-2026 Proposed Budget (Line-By-Line)**

**Pupil Services Subtotal** 2,132,378.00 2,007,916.79 2,245,105.00 2,319,947.98 **2,492,103.00** 246,998.00 11.00%

**2810 Guidance-Regular School**

2810 Salaries and expenditures for the provision of guidance services to students are recorded here.

**2815 Health Services-Regular School**

2815 Salaries and expenditures for providing health services in our schools, for students attending nonpublic schools in our district, and for services offered to EUFSD resident students attending nonpublic schools outside the district are recorded in this budget area. Salaries cover registered nurses, contractual physician services, and supplies.

**2820 Psychological Services**

2820 Budgeted here are the expenses incurred for psychological services rendered by certified school psychologists.

**2825 Social Work Services**

2825 Recorded here are expenditures for personnel who provide social work services to students.

**2850 Co-Curricular Activity**

2850 District expenditures for school related activities are recorded here. Included are yearbook, school newspaper, literary magazine, plays, marching band and various other clubs and activities. The majority of the expenses in this area are the stipends for faculty sponsors to supervise and assist the students in operating each activity.

**2855 Interscholastic Athletics**

2855 This section of the Budget provides funds for conducting a comprehensive interscholastic athletic program for all levels.

**INSTRUCTION Subtotal** 23,481,194.00 21,628,478.76 25,194,582.00 25,249,785.40 **26,537,503.00** 1,342,921.00 5.33%

**TRANSPORTATION  
(Codes 5000-5999)**

<b>Pupil Transportation</b>	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	<b>2025-2026 Proposed Budget</b>	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
5510.160.01.0000	Transp Adm	38,471.00	38,604.04	38,471.00	42,139.47	<b>43,404.00</b>	4,933.00	12.82 %
5510.162.01.0000	Transp Noninstr Sal Other	5,150.00	5,304.50	5,150.00	5,150.00	<b>7,500.00</b>	2,350.00	45.63 %
5510.162.20.0000	Transp Noninstr Sal Other	90,000.00	40,200.00	60,000.00	60,000.00	<b>60,000.00</b>	0.00	0.00 %
5510.162.30.0000	Transp Noninstr Sal Other	54,386.00	47,280.00	118,173.00	118,173.00	<b>118,173.00</b>	0.00	0.00 %
5540.461.00.9900	Transp In District	1,155,929.00	1,049,820.84	1,112,352.00	1,076,960.00	<b>1,145,723.00</b>	33,371.00	3.00 %
5540.462.40.8000	Transp Pri & Par	1,340,933.00	1,294,175.83	1,394,571.00	1,394,571.00	<b>1,436,409.00</b>	41,838.00	3.00 %
5540.463.00.9900	Transp Sp Ed Contracts	1,476,150.00	1,792,908.72	1,912,328.00	1,947,720.00	<b>1,969,698.00</b>	57,370.00	3.00 %
5540.464.00.9900	Transp In District-Other	79,565.00	41,765.84	130,141.00	130,141.00	<b>134,046.00</b>	3,905.00	3.00 %
5540.465.10.1800	Transp Interscholastic	108,371.00	101,317.30	112,706.00	120,165.24	<b>116,088.00</b>	3,382.00	3.00 %
5540.466.10.1800	Transp Field Trips MS&HS	0.00	3,017.21	3,000.00	3,400.00	<b>6,000.00</b>	3,000.00	100.00 %
5540.466.20.1900	Transp Field Trips Grady	0.00	1,713.95	0.00	0.00	<b>0.00</b>	0.00	0.00 %
5540.467.20.1900	Transp Field Trips Grady	0.00	872.90	7,500.00	7,500.00	<b>7,725.00</b>	225.00	3.00 %
5540.468.30.1900	Trans Field Trips Dixson	0.00	747.40	3,200.00	3,200.00	<b>3,296.00</b>	96.00	3.00 %
<b>Pupil Transportation Subtotal</b>		<b>4,348,955.00</b>	<b>4,417,728.53</b>	<b>4,897,592.00</b>	<b>4,909,119.71</b>	<b>5,048,062.00</b>	<b>150,470.00</b>	<b>3.07%</b>

**5510 District Transportation Services**

**5540 Contract Transportation-Medicaid Eligible**

5510-5540 Recorded here are expenses related to the supervision and scheduling of student transportation services for students attending EUFSD schools, for EUFSD resident students attending non-public schools within 15 miles of their homes and for students with disabilities attending special schools. Increases in transportation are determined by the May Regional CPI by NYSED which is released in June. This budget also includes transportation for foster and homeless students.

**TRANSPORTATION Subtotal** 4,348,955.00 4,417,728.53 4,897,592.00 4,909,119.71 **5,048,062.00** 150,470.00 3.07%

**Elmsford Union Free School District**  
**2025-2026 Proposed Budget (Line-By-Line)**

**COMMUNITY SERVICES**  
**(Code 6000-8999)**

<b>Other Community Services</b>	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	<b>2025-2026 Proposed Budget</b>	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
8070.160.01.0000	Census Salaries	3,090.00	3,182.70	3,183.00	3,183.00	<b>9,857.00</b>	6,674.00	209.68 %
<b>Other Community Services Subtotal</b>		3,090.00	3,182.70	3,183.00	3,183.00	<b>9,857.00</b>	6,674.00	209.68%
<b>COMMUNITY SERVICES Subtotal</b>		3,090.00	3,182.70	3,183.00	3,183.00	<b>9,857.00</b>	6,674.00	209.68%

**EMPLOYEE BENEFITS**  
**(Codes 9000-9099)**

<b>Employee Benefits</b>	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	<b>2025-2026 Proposed Budget</b>	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
9010.810.00.0000	Emp Ben NYS Emp Ret	483,015.00	363,099.45	517,827.00	517,827.00	<b>551,299.00</b>	33,472.00	6.46 %
9020.820.00.0000	Emp Ben NYS TRS	1,728,165.00	1,484,565.30	1,789,282.00	1,739,377.00	<b>1,749,323.00</b>	-39,959.00	-2.23 %
9030.830.00.0000	Emp Ben FICA	1,552,238.00	1,352,677.21	1,628,128.00	1,628,128.00	<b>1,656,293.00</b>	28,165.00	1.73 %
9040.840.00.0000	Emp Ben Workers Comp	110,837.00	103,689.21	110,837.00	117,269.79	<b>166,933.00</b>	56,096.00	50.61 %
9045.845.00.0000	Emp Ben Life Insurance	1,500.00	0.00	1,500.00	1,500.00	<b>1,500.00</b>	0.00	0.00 %
9050.850.00.0000	Emp Ben Unempl Ins	75,000.00	15,540.73	40,359.00	36,221.19	<b>40,359.00</b>	0.00	0.00 %
9055.855.00.0000	Emp Ben NYS Disab Ins	33,000.00	6,199.70	33,000.00	33,000.00	<b>33,000.00</b>	0.00	0.00 %
9060.860.00.0000	Emp Ben Health Insurance	3,188,937.00	3,283,040.96	3,975,857.00	3,975,857.00	<b>4,252,201.00</b>	276,344.00	6.95 %
9060.862.00.0000	Retiree Ben Health Insura	1,422,073.00	1,239,470.61	1,374,720.00	1,378,697.31	<b>1,457,179.00</b>	82,459.00	6.00 %
9060.865.00.0000	Emp Ben Dental Insurance	71,156.00	50,886.81	71,156.00	71,156.00	<b>75,426.00</b>	4,270.00	6.00 %
9070.875.00.0000	Emp Ben ETA Union Welfare	172,000.00	166,516.00	172,000.00	172,000.00	<b>182,320.00</b>	10,320.00	6.00 %
9089.150.01.0000	Emp Ben Admin Contractual	12,000.00	-252.00	12,000.00	12,000.00	<b>12,000.00</b>	0.00	0.00 %
9089.870.00.0000	Emp Ben Admin Ben	69,600.00	41,395.28	69,800.00	69,800.00	<b>73,988.00</b>	4,188.00	6.00 %
9089.880.00.0000	Emp Ben Accrued Liab Res	0.00	49,636.10	0.00	0.00	<b>0.00</b>	0.00	0.00 %
<b>Employee Benefits Subtotal</b>		8,919,521.00	8,156,465.36	9,796,466.00	9,752,833.29	<b>10,251,821.00</b>	455,355.00	4.65%

- 9010 State Retirement**
- 9020 Teachers' Retirement**
- 9030 Social Security**
- 9040 Workers' Compensation**
- 9045 Life Insurance**
- 9050 Unemployment Insurance**
- 9055 Disability Insurance**
- 9060 Hospital, Medical, Dental Insurance**
- 9070 Union Welfare Benefits; 9089 Other (specify)**

9010-9089 All expenditures in this section of the Budget are either mandated by law (teaching and non-teaching retirement, social security, workers compensation), or are in negotiated contracts (health, dental, vision, etc.).

**Elmsford Union Free School District**  
**2025-2026 Proposed Budget (Line-By-Line)**

**DEBT SERVICE,  
INTERFUND (Codes  
9700-9999)**

<b>Debt Service</b>	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	<b>2025-2026 Proposed Budget</b>	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
9711.610.00.0000	Debt Serv Bonds Princ	365,000.00	0.00	375,000.00	375,000.00	<b>390,000.00</b>	15,000.00	4.00 %
9711.710.00.0000	Debt Serv Bonds Int	221,638.00	0.00	210,538.00	210,538.00	<b>199,063.00</b>	-11,475.00	-5.45 %
9731.610.00.0000	BAN-Principal	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00 %
9731.710.00.0000	BAN-Interest	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00 %
9750.710.00.0000	Debt Serv Budget Note Int	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00 %
9760.710.00.0000	Debt Serv Tax Ant Nte Int	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00 %
<b>Debt Service Subtotal</b>		<b>586,638.00</b>		<b>585,538.00</b>	<b>585,538.00</b>	<b>589,063.00</b>	3,525.00	0.60%

<b>Interfund Transfers</b>	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	<b>2025-2026 Proposed Budget</b>	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
9901.930.00.0000	Transfer To School Lunch	12,000.00	23,631.06	20,000.00	20,000.00	<b>20,000.00</b>	0.00	0.00 %
9901.950.00.0000	Transfer To Spec Aid Fund	110,000.00	55,337.39	145,000.00	145,000.00	<b>145,000.00</b>	0.00	0.00 %
9901.960.00.0000	Debt Service	0.00	586,637.50	0.00	0.00	<b>0.00</b>	0.00	0.00 %
9901.970.00.0000	Transfer To Tax Cert Res	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00 %
9901.980.00.0000	Transfer To Emp Ben Rsrve	0.00	0.00	0.00	0.00	<b>0.00</b>	0.00	0.00 %
9950.990.00.0000	Transfer To Capital Fund	0.00	5,200.00	0.00	15,000.00	<b>0.00</b>	0.00	0.00 %
<b>Interfund Transfers Subtotal</b>		<b>122,000.00</b>	<b>670,805.95</b>	<b>165,000.00</b>	<b>180,000.00</b>	<b>165,000.00</b>	0.00	0.00%

**DEBT SERVICE,  
INTERFUND Subtotal** 9,628,159.00 8,827,271.31 10,547,004.00 10,518,371.29 **11,005,884.00** 458,880.00 4.40%

- 9711 Serial Bonds-School Construction**
- 9731 Bond Antic Notes-School Construction**
- 9760 Tax Anticipation Notes**
- 9901 Transfer to Other Funds**
- 9950 Transfer to Capital Fund**

9711-9950 The General Fund pays for debt service and related expenses on fixed and variable rate General Obligation Bonds, Personal Income Tax Revenue Bonds, Sales Tax Revenue Bonds, and contractual obligation payments to public authorities. Budgeted here are the annual principal and interest payments on bonds sold for school construction projects and large tax settlements. 9901-9950 These accounts are used to record the transfer of funds to the appropriate accounts including amounts provided for reserves.

	2023-2024 Adopted Budget	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2024-2025 Projected Expenditure	<b>2025-2026 Proposed Budget</b>	2024-2025 to 2025-2026 Dollar Change	2024-2025 to 2025-2026 % Change
<b>Total General Fund</b>	<b>41,749,424.00</b>	<b>38,873,641.91</b>	<b>45,315,278.00</b>	<b>46,436,889.06</b>	<b>47,280,512.00</b>	1,965,234.00	4.34%