



IRVINGTON
UNION FREE SCHOOL DISTRICT

2026-27 Budget Development

Budgetary Landscape & Operations and Finance
March 3, 2026



Vision for Tomorrow

Our vision is to be an ever stronger district:

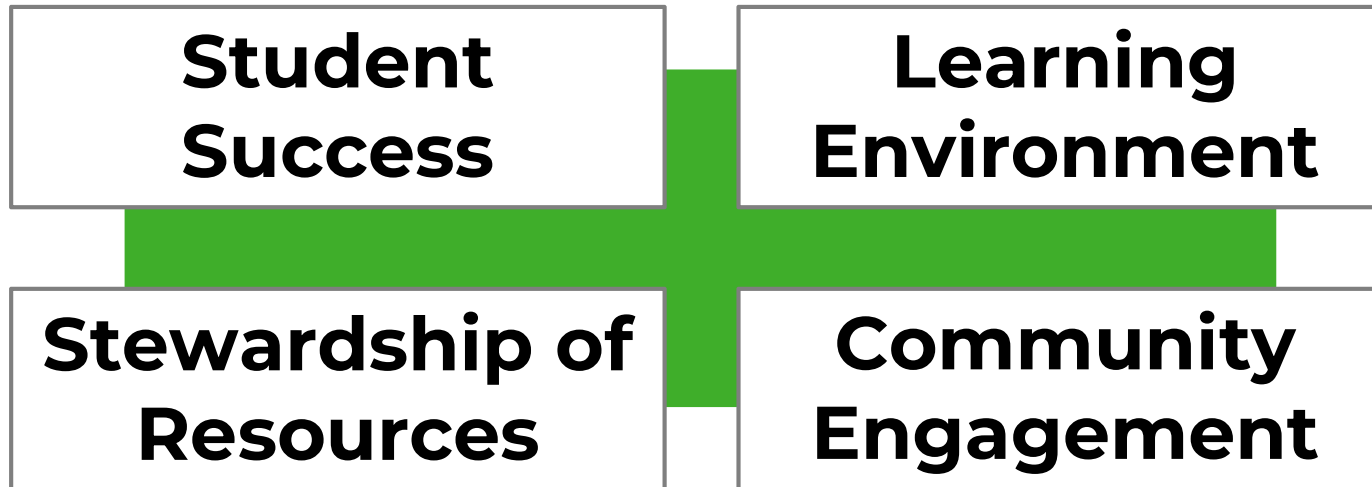
- supporting each student's academic and social emotional growth with continually improving programs
- in safe, well-maintained, flexible learning facilities
- in which our staff is supported with consistent, high-quality professional development and fair contracts
- and our fiscal health is sustainable because
 - budgets meet the tax cap guidelines
 - occasional tax neutral capital bonds are approved
 - and IUFSD is able to withstand occasional challenges
 - by controlling expenses
 - maintaining strong reserves

All while being mindful of the tax rate



Aligning the Strategic Plan & Budget

Guiding our work are our Strategic Objectives:



The Strategic Objectives underpin all budgetary recommendations .

As the District plans for the future, our fiscal initiatives will align with our Strategic Objectives. Even when faced with fiscal challenges, we will continue to focus on the District's priorities.



Budget Process

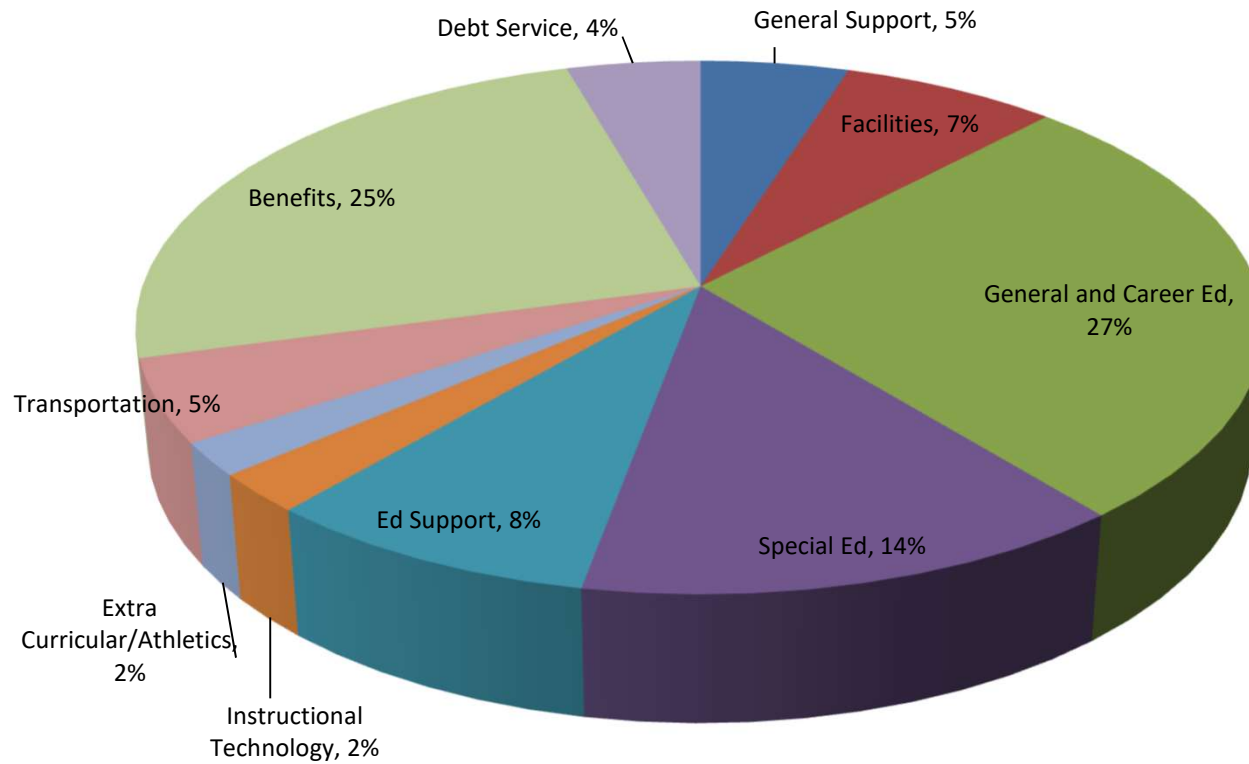
December	Identification of needs
January-February	Analysis; State budget data released
March 3, 2026	Operations and Finance
March 10, 2026	Curriculum and Instruction
March 24, 2026	Proposed Budget
April 14, 2026	Budget Discussion/Adjustments
April 21, 2026	Budget Adoption
May 5, 2026	Official Budget Hearing
May 19, 2026	Budget Vote & Trustee Election

Responsibility of the Board

- **The Board must:**
 - Determine budgetary ceiling - responsible growth
 - Determine if we should change fund balance appropriation level
 - Maintain a sustainable financial future
- **Critical discussions:**
 - Each of the upcoming meetings are important
 - Board to provide Administration with budget direction



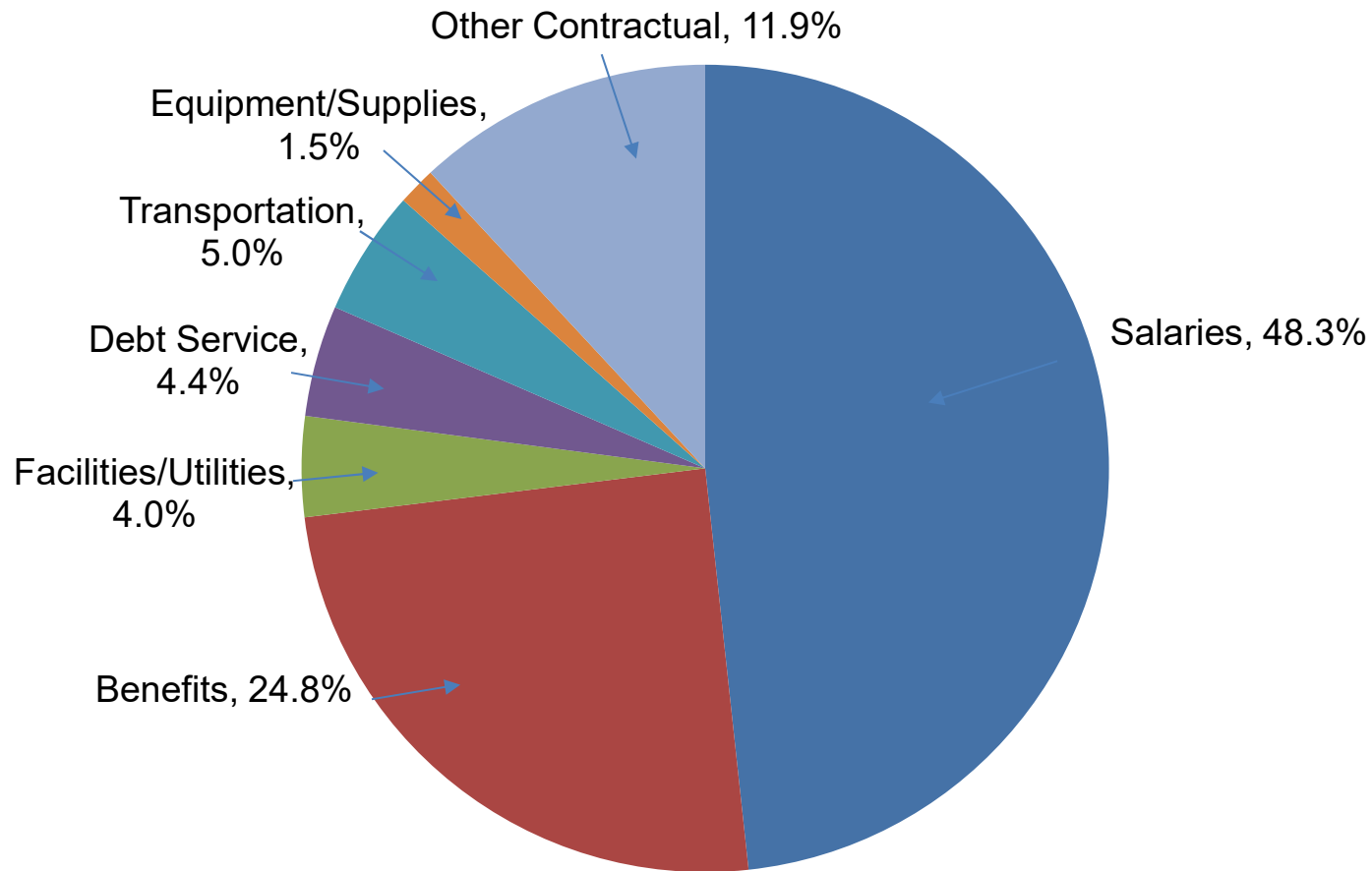
IUFSD Current Budget by Function Area





IUFSD Current Budget by Category

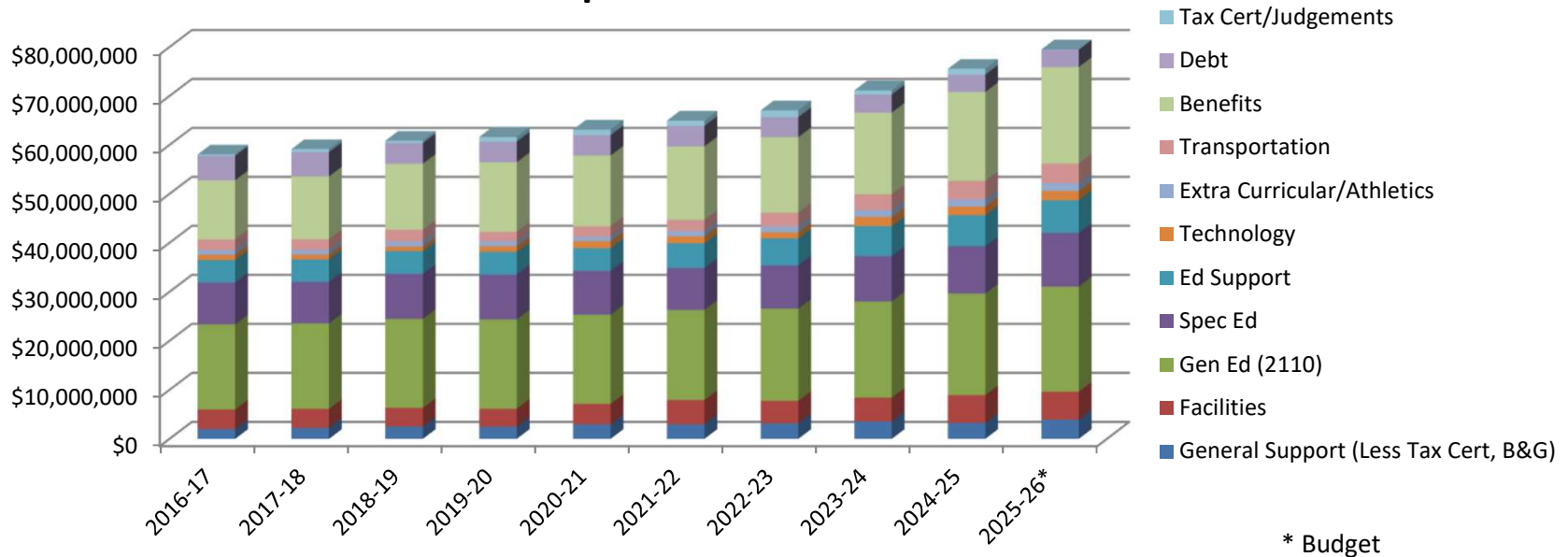
Expense Category as a percent of Total Proposed Budget





IUFSD Recent Budget History

General Fund Expenditures





Building a Budget

- A budget is a PLAN.
- Expenditures must equal revenues.
- Use full year projections for current year and review previous year expenditures as a guide.
- Incorporate known information for next year.
- Ask what do we need to change to achieve Strategic Plan and The Irvington Way goals?
- Consider level of reserves and the ability to support the District for uncertainties.
- Budget for some contingencies. In reality, some surplus will occur at the end of a fiscal year. Surplus funds flow to reserves.



Navigating Challenges/Opportunities

- National and State political and economic landscape
 - Reduced inflation but above tax levy cap
- State Aid Landscape
 - Increase in foundation aid this year for Irvington
- Tax levy cap formula – CPI limit does not reflect economic reality, wage growth
- Unpredictable tax certioraris and timing of refund payments
- Changes in enrollment and student needs including Special Education needs
 - Out-of-District tuition
 - New enrollment
 - Least restrictive environment – continuum of services
- Contractual obligations beyond our immediate control - such as pension contributions, health insurance costs, BOCES fees, facility needs
- Government mandates without financial backing



Demystifying the Fund Balance

- **What is the fund balance?**

- End-of-year difference between expenses & revenue is transferred to fund balance or reserves where appropriate
- State allows and recommends 4% of budget to be retained by school districts

- **How is it used?**

- To cover emergency (unbudgeted) necessities
- Used for cash flow from July 1 until October (when District receives tax revenue) to pay bills and salaries; reduces interest expense by not needing to borrow via a Tax Anticipation Note (TAN)

- **What are the ramifications for using it?**

- Not a sustainable source to balance budgets
- Could lower bond rating, resulting in higher interest rates
- District could receive “Fiscal Stress” designation from NYS



Fund Balance and Reserves

Reserves are designated for specific purposes and thus take stress off the annual budget when those expenses increase in any given period. If a need for these reserves no longer exists, the funds may be reassigned or applied toward an annual budget.

Reserve Fund Balances	June 2025
Unassigned Fund Balance	3,183,056
Reserves for Encumbrances	581,962
Appropriated for Revenue	422,500
Reserve for Tax Certiorari	4,819,607
Reserve for Employee Benefit Liability	859,764
Reserve for Worker Compensation	733,929
Reserve for Capital	4,505,596
Reserve for ERS/TRS Retirement Contribution	1,649,132
Reserve for Liability Claims	1,424,182
Reserve for Insurance Liability	608,478
Total Fund Balance	18,788,206



State Aid Landscape

Included in the Governor's Proposal for State Aid

- Overall increase of \$1.6 billion for state aid, 4.3% increase
- Foundation aid increase of 1% minimum for hold harmless districts
- No changes to expense based aids
- Continuation of Universal Free School Meals
- Makes permanent the residential placement share increase to 56.848% from 38.424%

Other Proposals - Universal PreK Restructuring

- Raises per-pupil apportionment to \$10,000 or district foundation aid level
- Requires all districts offer full day PreK to all eligible four year olds whose families apply by 2028-29



State Aid Landscape

Not Included in the Governor's Proposal

- Payments on prior year aid owed to districts
 - Irvington is owed \$367,214 of which all but \$693 should have been received by 2025-26
- Aiding districts for the expense of educating students with disabilities that are 22 years old
- Retiree Income Waiver – expires June 30, 2027
- Changes to the tax levy cap formula to reflect inflation

This information is based on the Executive Budget proposal released January 20, 2026. There may be changes made until the NYS Budget is adopted, ~ April 1.



State Aid Landscape

Pupil Needs Indicators - New in Foundation Aid formula last year

- Economically Disadvantaged replaced FRPL
 - Now includes families who participate in various governmental assistance programs rather than only students who qualify for Free or Reduced price meals
 - Irvington ED rate is 9.57% vs 6.02% 3 year FRPL
- SAIPE replaced outdated 2000 Census Poverty
 - Small Area Income and Poverty Estimate represents the share of students from a household below the federal poverty level
 - Irvington SAIPE 2.49% (NY ranges from 0% - 53.8%)
 - Irvington 2000 Census Poverty 5.67%
- What is the effect on Foundation Aid Formula?
 - Indexes combine to create an Extraordinary Needs (EN) index that then is multiplied by student population and the regional cost index to get the Selected Foundation Aid per pupil



State Aid Landscape

A Look at how Foundation Aid is calculated

		Econ Disadv	SAIPE	ENL	Total EN
Student Enrollment		1680	1680		
Index Rate	x	9.57%	2.49%		
Student Count	=	161	42	26	
<i>Arbitrary Percentage</i>	x	65%	65%	53%	
Number of EN students	=	105	27	14	146
Student Enrollment					/ 1680
EN % for Foundation Aid Formula	=				0.08672
Previous Year Pupil Needs Index					0.082

Foundation Amount (Successful School Study)		\$8,273
FA Adj by CPI @1.027		\$8,496
Regional Cost Index	x	1.351
EN %	x	1.08600
Adjusted Foundation Aid per pupil	=	\$12,465.21
State Share Ratio	x	0.187
Selected Foundation Aid per pupil		\$2,331
Previous Year Selected per pupil Aid		2,086
Previous Year State Share Ratio		0.177

Total Aidable Foundation Aid Pupils (TAFPU)		2028
Selected Foundation Aid per pupil	x	<u>\$2,331</u>
Formula Aid	=	\$4,727,268
Previous year Foundation Aid		\$4,363,181
1% minimum increase	+	<u>\$43,632</u>
Hold Harmless Foundation Aid	=	\$4,406,813
Greater of Formula or Hold Harmless		\$4,727,268
Increase in Foundation Aid from 25-26		\$364,087
Increase in Foundation Aid %		8.34%

TAFPU uses the enrollment but weights special education and secondary student counts State Share ratio uses the Combined Wealth Ratio

Numbers in green denote an increase from the prior year and orange denotes a decrease



State Aid Projection

Aid Category	25-26 Budget	25-26 FYF	Governor Run 1/20/26	26-27 Budget Estimate	Budget Change	26-27 Budget to 25-26 FYF
Foundation Aid	4,286,666	4,363,181	4,757,638	4,727,268	440,602	364,087
Building Aid	1,417,650	1,415,422	1,491,757	1,485,115	67,465	69,693
Transportation Aid	1,110,103	1,111,888	1,236,262	1,100,134	(9,969)	(11,754)
High Cost Aid	253,064	207,598	299,768	246,689	(6,375)	39,091
Instructional Materials Aid	157,608	157,560	155,653	155,000	(2,608)	(2,560)
BOCES Aid	890,000	940,773	692,525	878,174	(11,826)	(62,599)
Total State Aid	8,115,091	8,196,422	8,633,603	8,592,380	477,289	395,958

Both building aid and transportation aid ratios increased year to year

- Building aid ratio will increase to 39.1% from 36.6 %, a 6.8% increase
- Transportation aid ratio will increase to 37% from 34.8 %, a 6.3% increase
- Both ratios also increased in 25-26 from 24-25, after a decrease the previous year.

Transportation, BOCES and High-Cost aids are based on prior year spending. The current IUFSD transportation and BOCES aid estimates differ from the Governor's run, as we use our best estimate of our 2025-26 spending to calculate the aid expected. Again, much of this increase is due to increased Foundation aid which is up 8%.



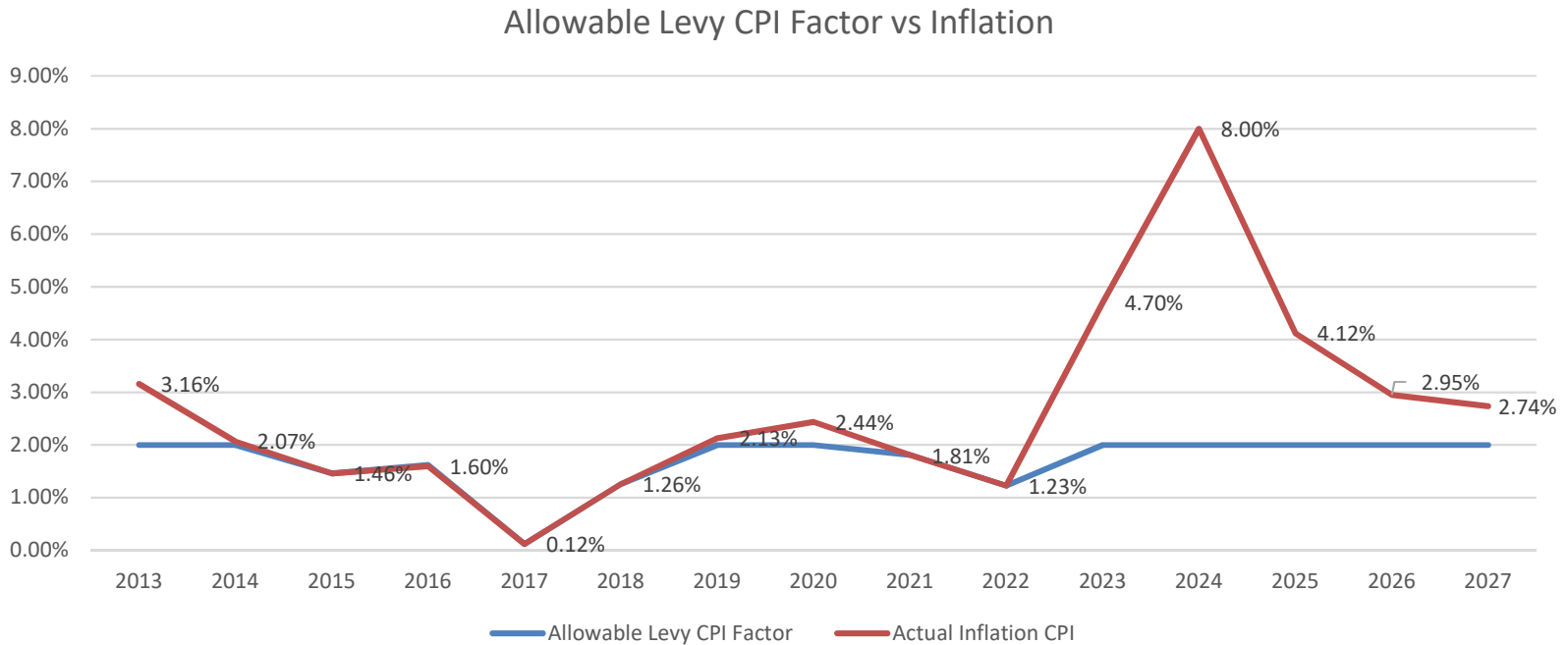
Tax Levy Cap Projection

Tax Levy Cap Formula		2026-27
Prior Year Tax Levy		\$ 67,970,747
Assessment Growth Factor		1.0196
Adjusted Prior Year Tax Levy		\$ 69,302,973
+ PILOTS (Base year)		\$ 18,950
- Exemptions (Base year)		\$ 2,179,251
Subtotal		\$ 67,142,672
x CPI or maximum of 2%		1.0200
- PILOTS (Ensuing year)		\$ 18,950
+ Carryover		\$ -
+ Exemptions TRS/ERS Excess increase		\$ -
+ Exemptions (Ensuing year)		\$ 2,139,749
= Allowable Tax Levy for Next Year		\$ 70,606,325
Allowable Tax Levy Increase Within Tax Cap		3.88%
Net Increase		\$ 2,635,578



Tax Levy Cap Projection

Calculated Annual CPI Used for Tax Levy Cap and Foundation Aid





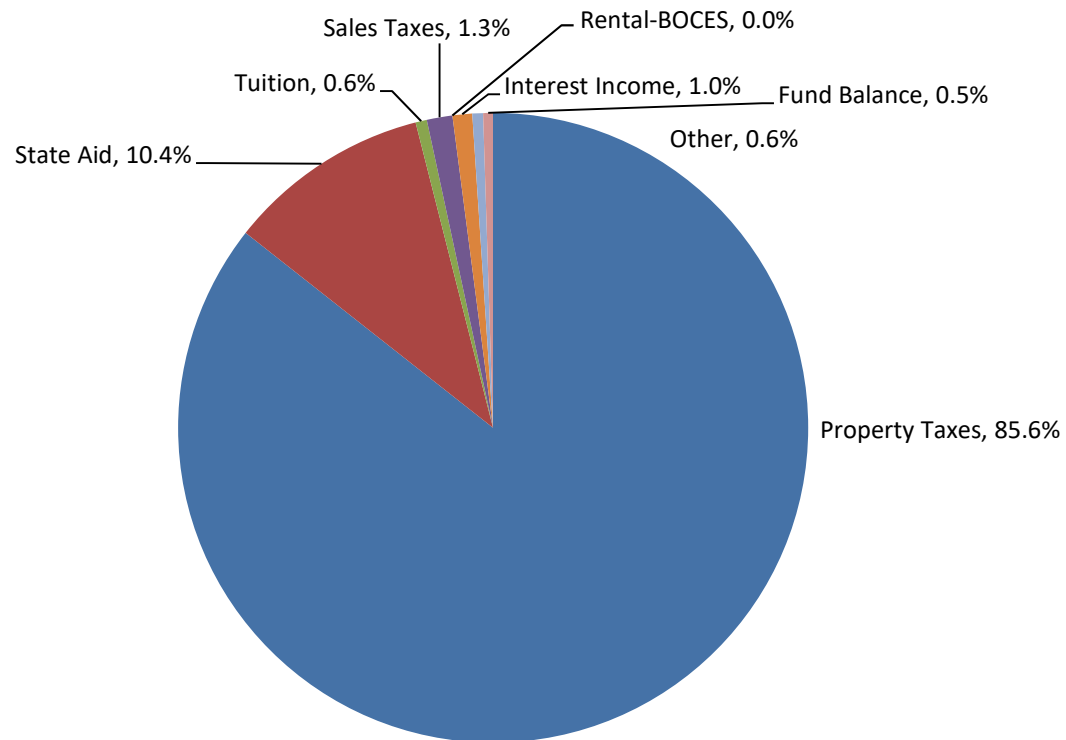
Revenue Projection

REVENUE SOURCE	2025-26 BUDGET	2026-27 PROPOSED BUDGET	\$ VARIANCE	% VARIANCE
Property Taxes	\$67,970,747	\$70,606,325	\$2,635,578	3.9%
State Aid	\$8,115,091	\$8,593,380	\$478,289	5.9%
Tuition	\$351,000	\$485,180	\$134,180	38.2%
Sales Taxes	\$1,000,000	\$1,081,855	\$81,855	8.2%
Rental-BOCES	\$344,672	\$0	(\$344,672)	-100.0%
Interest Income	\$865,455	\$825,000	(\$40,455)	-4.7%
Other	\$506,935	\$457,720	(\$49,215)	-9.7%
Sub Total	\$79,153,900	\$82,049,460	\$2,895,560	3.7%
Approp. Fund Balance	\$422,500	\$422,500	\$0	0.0%
TOTAL BUDGET	\$79,576,400	\$82,471,960	\$2,895,560	3.64%



Revenue Projection

Revenue Category as a percent of Proposed Budget





IRVINGTON
UNION FREE SCHOOL DISTRICT

Budget Expenditures Business & Operations



Budget Development Focus

This budget presentation will focus primarily on the following Strategic Objective:

Stewardship of Resources

However, areas discussed tonight also greatly impact

Learning Environment
Community Engagement
Student Success

Therefore, we will:

- Develop a fiscally responsible budget that is mindful of the impact of the school budget on the *entire* school community
- Outline needs for our facilities
- Define future needs
- Invest in our infrastructure

Note that additional detail on all figures presented in the tables in this presentation are posted on our District website under the Budget tab.



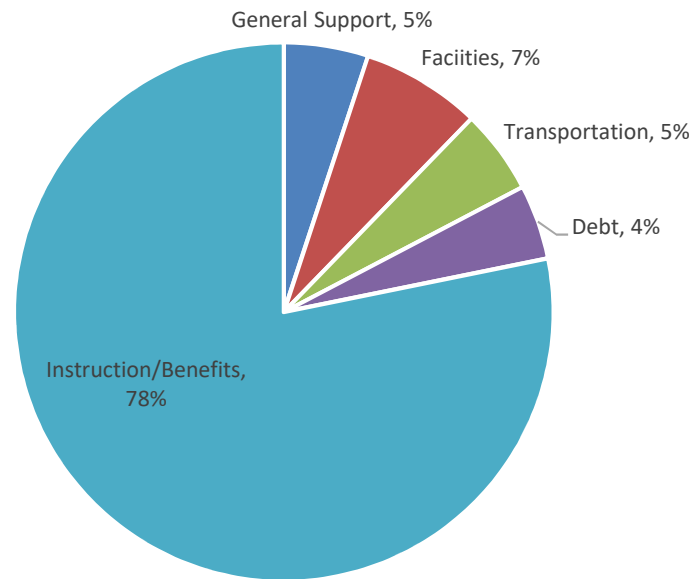
Business and Operations

The Business and Operations component of the budget includes:

- Board of Education
 - Costs of Board, District Clerk, District Meeting (Budget Votes)
- Chief School Administrator
 - Superintendent, Secretary to Superintendent, Office Expenses
- Finance
 - Assistant Superintendent for Business & Operations, Purchasing, Treasurer, Payroll, Benefits, Accounts Payable and Receivable, Facility Use Scheduling, Auditing, Food Service account reconciliation, Registration
- Legal, Human Resources, Public Information, Central Printing & Mailing
 - Hiring and staff management, Website hosting, Communications to the public
- Facilities and Operations
 - Custodial, Grounds Maintenance, Security Services, Utilities etc.
- Central Data Processing (Administrative/Infrastructure Technology)
- Special Items
 - Insurance, BOCES Admin/Capital, Sewer Tax, Tax Certiorari refunds
- Transportation
- Debt Service – payments for voter approved bond financing
- Transfer to Other Funds – required match to Summer Special Ed programs



Business and Operations



General Support, not including Facilities, comprises 5% of our current budget. Facilities is 7% and Transportation is 5%. Finally, Debt obligations comprised 4%.

The combined **push ahead budget** for these areas is currently \$17,570,938 which is an increase of 1.5%.



Year-to-Year Budget Variances

Without any new initiatives, the following budget variances will occur:

- Salaries
- Facilities
 - Equipment needs
 - Ongoing maintenance
- BOCES
 - Cost of Services, Administrative Charge
- Technology Infrastructure Equipment/Bandwidth
- Insurance costs
- Transportation CPI factor and contract changes
 - Special Ed and private school transportation population constantly changes
- Debt Service – per actual schedule of amounts due



Proposed Board of Education/ Superintendent Budget

	2025-26 BUDGET	2026-27 PROPOSED BUDGET	Variance	Variance %
Board of Education 1010	\$53,250	\$53,250	\$0	0.0%
District Clerk 1040	\$22,775	\$25,750	\$2,975	13.1%
District Meeting 1060	\$24,500	\$23,990	-\$510	-2.1%
Office of Chief School Administrator 1240	\$421,655	\$436,950	\$15,295	3.6%
Total Board of Education/CSA	\$522,180	\$539,940	\$17,760	3.4%

Key Push Ahead Variances:

- ❖ Salary increases

New Considerations:



Proposed Finance Budget

Finance 1310, 1320, 1325	2025-26 BUDGET	2026-27 PROPOSED BUDGET	Variance	Variance %
Salaries	\$623,002	\$572,924	(\$50,078)	-8.0%
Equipment, Supplies, Contractual	\$87,950	\$75,000	(\$12,950)	-14.7%
BOCES - Financial Software	\$105,450	\$112,812	\$7,362	7.0%
Auditing	\$71,000	\$70,000	(\$1,000)	-1.4%
Total Finance	\$887,402	\$830,736	(\$56,666)	-6.4%

Key Push Ahead Variances:

- ❖ Salary decreases due to staff changes
- ❖ Shift of some contractual expenses to BOCES for aid

New Considerations:



Human Resources, Legal, Public Info, Messenger, Mailing Proposed Budget

	2025-26 BUDGET	2026-27 PROPOSED BUDGET	Variance	Variance %
Legal 1420	\$419,865	\$420,700	\$835	0.2%
Human Resources 1430	\$188,530	\$195,297	\$6,767	3.6%
Public Information 1460	\$156,235	\$130,957	(\$25,278)	-16.2%
Messenger/Mailing 1670	\$53,000	\$54,000	\$1,000	1.9%
Total	\$817,630	\$800,954	(\$16,676)	-2.0%

Key Push Ahead Variances:

- ❖ Salaries
- ❖ Reduced survey expenses

New Considerations:



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget

- Each year, facilities equipment and building repair & improvement projects are budgeted starting from \$0 based on identified needs on a priority level.
- Previous capital projects addressed many of the very costly improvements we have identified over the years. However, we were not able to include all the scope of work identified by the various stakeholder groups.
- Not all identified items are included in the proposed budget. Some can wait for a future year. Some must be included in a capital project due to the cost and architectural/engineering review required. All needs remain on the “To-Do” list and are monitored!
- When possible, we address smaller maintenance projects, including HVAC and plumbing, through our in house staff. Costs for these projects are budgeted in the supply line and result in savings versus vendor costs and supply markups



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget – Examples of:

Maintenance Contractual:

- Boiler/HVAC equipment repairs and maintenance
- Sewer Line jetting and maintenance
- Water Heater replacements (cycle)
- Fire alarm monitoring
- Electrical/Plumbing repairs
- Recoating gymnasium floors
- Glass window repairs
- Rain gutter cleaning

Maintenance Inspection:

- Elevator inspections
- Boiler inspections
- Theater equipment
- Fire Alarm inspections

Current variance to PY budget = $-\$4,000$



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget – Key Variances

Supplies – increase of \$33,100

Included in the Supply budget:

- Custodial products
 - paper products, rags, cleaning materials, boxes, brooms/mops, trash receptacles etc.
- Grounds maintenance supplies
 - Grass seed, mulch, field marking paint, etc.
- Compressor and tools
- Recycling containers
- Air purifier/bottle filler filters
- Batteries for electric equipment
- Electric Weed Whacker
- Supplies for in house maintenance projects, including paint, bottle fillers, plumbing replacements, etc. - \$24,000



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget – Key Variances

Equipment Expenditures: Increase of \$13,380

Equipment budget is zero based each year based on needs. Proposed in this budget are:

- Fire Panel Upgrade (Campus)
- Floor Cleaner
- Contingency fund of \$10,000

Equipment funds must be included in a budget as funds cannot be transferred to equipment code during the school year. A contingency budget typically eliminates any equipment expenditure unless deemed a safety issue. As the fire panel has reached its end of life, it would be recommended to include in a contingent budget.



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget

Building Maintenance and Improvements projects include:

- Labor to replace fire panel at campus - \$39,605
- Removal of oil tank at Main Street School, required by DOH - \$50,000
- Fireproof stage curtains - \$7,950
- Painting projects (all schools)
 - Dows \$29,750, MSS \$21,950, Campus \$22,700
- Replace Campus courtyard railings - \$39,625
- Replace wire glass in windows, phase 1 - \$22,425
- High School Classroom renovations - \$30,000
- Electrical work in classrooms/offices - \$10,525

Current variance to PY budget = \$3,285



Facilities Operations & Maintenance Proposed Budget

Facilities Push Ahead Budget (continued)

Building maintenance and improvements projects to be completed by custodial staff in-house – funds shown in supply budget ~\$24,000

- Bottle filling stations
- Plumbing fixture replacements
- Minor classroom casework repair
- Painting projects – hallways, trim work, offices, classrooms (all schools)

These costs are discretionary as they result from the improvement work planned and requested by building administration



Facilities Operations & Maintenance Proposed Budget

Additional Projects - Potential for New Considerations if budget funds allow

- Classroom floor tile (Dows, MSS) \$120,295
- Window repairs (Dows) \$28,000
- Replace flooring in guidance office (IMS) \$7,900
- Additional painting (District wide) \$49,900

Total: \$206,095



Facilities Operations & Maintenance Proposed Budget

Additional Projects - future Capital Project

The District maintains a long range facilities plan. Some key items include:

- Modernize and replace aging HVAC Equipment and Controls
 - Improve carbon footprint and reduce expenses with greater efficiency
- Replace roofs
 - Look to add solar energy systems on roofs
- Modernize and replace PA and clock systems
- Replace fire escapes at MSS
- Replace stairwell fire doors and frames at the HS
- Replacement of gym bleachers
- Create additional parking and places for EV charging



Facilities Operations & Maintenance Proposed Budget

Summary of Sustainability Initiatives

Supplies to cover:

- Recycling and composting collection
- Increased use of Bottle Fillers to discourage water bottle use
- Continued emphasis on utilizing electric equipment for grounds maintenance

Long Range Plans include:

- Modernize and replace aging HVAC Equipment and Controls
 - Improve carbon footprint and reduce expenses with greater efficiency
- Replace roofs
 - Look to add solar energy systems on roofs
- Create additional parking and places for EV charging and plan for Zero Emission Buses



Summary of New Considerations

Consideration	Amount	Primary Strategic Plan Objective	Rationale
<p>Additional facility improvement projects</p> <p>List of suggested additional projects are shown on slide 34 with the Facilities Budget section</p>	<p>\$206,095</p>	<p>Stewardship of Resources</p> <p>Learning Environment</p>	<p>If revenue permits, it may be prudent to include one-time expenses, so we have budget flexibility year-to-year. The push ahead budget cannot cover all the facility improvement requests each year.</p>



Facilities Operations & Maintenance Proposed Budget

1620, 1621	2025-26 BUDGET	2026-27 PROPOSED BUDGET	Variance	Variance %
Salaries	\$2,523,960	\$2,555,110	\$31,150	1.2%
Equipment	\$106,170	\$119,550	\$13,380	12.6%
Contractual	\$695,300	\$691,300	-\$4,000	-0.6%
Supplies	\$384,900	\$418,000	\$33,100	8.6%
Security	\$380,000	\$375,000	-\$5,000	-1.3%
Utilities	\$1,234,725	\$1,273,000	\$38,275	3.1%
BOCES	\$129,230	\$127,461	-\$1,769	-1.4%
Building Repair/ Projects	\$272,245	\$481,625	\$209,380	76.9%
Total	\$5,726,530	\$6,041,046	\$314,516	5.5%

Push Ahead Variances

- ❖ See next slides for equipment, contractual, supplies and list of Building Repair/Improvement projects
- ❖ Utilities reflect actual usage adjustments

New Considerations:

Additional facility projects – see slide 35

The push ahead budget in this area is 1.9%. New considerations bring this to 5.5%.



Central Data Processing Proposed Budget

1680	2025-26 BUDGET	2026-27 PROPOSED BUDGET	Variance	Variance %
Equipment	\$120,000	\$156,000	\$36,000	30.0%
Contractual	\$529,879	\$520,267	(\$9,612)	-1.8%
Supplies	\$28,000	\$20,000	(\$8,000)	-28.6%
BOCES	\$232,415	\$207,090	(\$25,325)	-10.9%
Total	\$910,294	\$903,357	(\$6,937)	-0.8%

Push Ahead Variances

- ❖ Equipment includes replacement of 13 network switches
- ❖ Decrease in Supplies/BOCES is an offset to the increase in Equipment. Varies each year depending on item cost threshold

New Considerations:

None



Central Data Processing Proposed Budget

What does this include?

- Districtwide Network Infrastructure
 - Equipment and supplies supporting computers, phones, security cameras, and door access systems
- Network Maintenance & Cybersecurity
 - Vendor (400) and BOCES (490) services to maintain and protect the District's network
 - Cybersecurity protection, system monitoring, and data security compliance
- Core Operational Systems
 - Student Information System
 - Office and productivity software
 - Inventory management and data systems
- *Instruction-specific software and devices are budgeted separately under A2630.*



Special Items Proposed Budget

1900	2025-26 BUDGET	2026-27 PROPOSED BUDGET	Variance	Variance %
Insurance	\$387,000	\$427,802	\$40,802	10.5%
Sewer Tax	\$60,000	\$60,000	\$0	0.0%
Refund of Property Tax	\$50,000	\$0	(\$50,000)	-100.0%
BOCES Admin/Capital Charges	\$327,616	\$338,558	\$10,942	3.3%
Total	\$824,616	\$826,360	\$1,744	0.2%

Push Ahead Variances

- ❖ Utilize reserve for Tax Cert refund expenses
- ❖ Continued large increases in insurance premiums nation wide

New Considerations:

None



Transportation Proposed Budget

5510, 5540	2025-26 BUDGET	2026-27 PROPOSED BUDGET	Variance	Variance %
Transportation Coordination	\$208,000	\$232,850	\$24,850	11.9%
In District Bus Routes	\$1,340,000	\$1,393,800	\$53,800	4.0%
Private Schools/ Special Education	\$2,055,500	\$2,182,195	\$126,695	6.2%
Field Trips/Athletics	\$395,725	\$406,495	\$10,770	2.7%
Total	\$3,999,225	\$4,215,340	\$216,115	5.4%

Push Ahead Variances:

- ❖ CPI increase of ~4% assumption and current usage
- ❖ Increased costs for out of district runs and performance bond cost

New Considerations:

None



Other Fiscal: Debt Service, Inter-fund Transfers

	2025-26 BUDGET	2026-27 PROPOSED BUDGET	Variance	Variance %
Debt Service 9711	\$3,538,956	\$3,539,300	\$344	0.0%
Interfund Transfers Special Aid 9901	\$80,000	\$80,000	\$0	0.0%
Interfund Transfer - Capital Fund 9950	\$0	\$0	\$0	0.0%
Total	\$3,618,956	\$3,619,300	\$344	0.0%

Push Ahead Variances

- ❖ Based on current borrowing
- ❖ Transfer to Special Aid is for District match for Extended School Year programs for special education students

New Consideration:

None



Budget Summary

DESCRIPTION	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	VARIANCE	%	NEW BUDGET CONSIDER- ATIONS	2026-27 PROPOSED BUDGET	VARIANCE	%
Board of Education	100,525	102,990	2,465	2.5%	-	102,990	2,465	2.5%
Chief School Admin.	421,655	436,950	15,295	3.6%	-	436,950	15,295	3.6%
Finance	887,402	830,736	(56,666)	-6.4%	-	830,736	(56,666)	-6.4%
Legal/Personnel/Public Info	764,630	746,954	(17,676)	-2.3%	-	746,954	(17,676)	-2.3%
Operation & Maint	5,726,530	5,834,951	108,421	1.9%	206,095	6,041,046	314,516	5.5%
Messenger/Mailing	53,000	54,000	1,000	1.9%	-	54,000	1,000	1.9%
Central Data Processing	910,294	903,357	(6,937)	-0.8%	-	903,357	(6,937)	-0.8%
Special Items	824,616	826,360	1,744	0.2%	-	826,360	1,744	0.2%
Transportation	3,999,225	4,215,340	216,115	5.4%	-	4,215,340	216,115	5.4%
Debt Service	3,538,956	3,539,300	344	0.0%	-	3,539,300	344	0.0%
Interfund Transfers	80,000	80,000	-	0.0%	-	80,000	-	0.0%
TOTAL BUDGET	17,306,833	17,570,938	264,105	1.5%	206,095	17,777,033	470,200	2.7%



Recap of Proposals

The proposals discussed tonight:

- Align with our Strategic Goals
- Demonstrate how facility and maintenance relate to student learning experiences
- Represent our commitment to maintaining our facilities
- Address important infrastructure needs and deferred maintenance
- Address needs of our community
- Maintain flexibility for future budgets with one time cost proposals
- Will be under consideration and will be modified throughout the budget process as the balance of the budget remains in development



Future Budget Discussions

2026-27 Budget Discussions

Please join the Board of Education and the Superintendent to learn more about the 2026-27 budget. We look forward to your participation! All Board of Education meetings listed below will be facilitated in-person. Board of Education meetings begin at 7:30 pm and are recorded and can be viewed by going to www.irvingtonschools.org and selecting the BoardDocs link.



IRVINGTON
UNION FREE SCHOOL DISTRICT

Budget Meeting/Topic	Date	Time	Meeting Information
Board of Education Meeting: Business & Operations Budget	Tuesday, March 3rd	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Curriculum & Instruction Budget	Tuesday, March 10th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Superintendent's Proposed Budget	Tuesday, March 24th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Budget Discussion	Tuesday, April 14th	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Board of Education Meeting: Budget Adoption	Tuesday, April 21st	7:30 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
Superintendent to Present Budget to Village Trustees	Monday, May 4th	7:00 pm	Village Hall, 85 Main Street, Irvington
Board of Education Meeting: Official Budget Hearing	Tuesday, May 5th	7:15 pm	IMS/IHS Campus Presentation Room 40 North Broadway, Irvington
PTSA General Membership Meeting Budget Discussion	Thursday, May 7th	7:00 pm	Virtual - Please use this link: https://us06web.zoom.us/j/3041933746
2026-27 Budget Vote & Member Election	Tuesday, May 19th	7:00 am - 9:00 pm	Main Street School Gym 101 Main Street, Irvington



Discussion

Budget@IrvingtonSchools.org