

**IRVINGTON UNION FREE SCHOOL DISTRICT**

**Proposed Budget Summary 2025-26**

| <b>CODE</b> | <b>DESCRIPTION</b>            | <b>2025-26<br/>APPROVED<br/>BUDGET</b> | <b>2026-27<br/>PUSH AHEAD<br/>BUDGET</b> | <b>CHANGE</b>      | <b>%<br/>VARIANCE</b> | <b>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> | <b>TOTAL<br/>CHANGE</b> | <b>% VARIANCE</b> |
|-------------|-------------------------------|--|--|--------------------|-----------------------|--|--|-------------------------|-------------------|
| 1000        | Board of Education            | 100,525                                | 102,990                                  | 2,465              | 2.5%                  | -  | 102,990                                | 2,465                   | 2.5%              |
| 1200        | Chief School Admin.           | 421,655                                | 436,950                                  | 15,295             | 3.6%                  | -  | 436,950                                | 15,295                  | 3.6%              |
| 1300        | Finance                       | 887,402                                | 830,736                                  | (56,666)           | -6.4%                 | -  | 830,736                                | (56,666)                | -6.4%             |
| 1400        | Staff                         | 764,630                                | 746,954                                  | (17,676)           | -2.3%                 | -  | 746,954                                | (17,676)                | -2.3%             |
| 1600        | Operation & Maint             | 5,726,530                              | 5,883,241                                | 156,711            | 2.7%                  | -  | 5,883,241                              | 156,711                 | 2.7%              |
| 1670        | Messenger/Mailing             | 53,000                                 | 54,000                                   | 1,000              | 1.9%                  | -  | 54,000                                 | 1,000                   | 1.9%              |
| 1680        | Central Data Processing       | 910,294                                | 903,357                                  | (6,937)            | -0.8%                 | -  | 903,357                                | (6,937)                 | -0.8%             |
| 1900        | Special Items                 | 824,616                                | 826,360                                  | 1,744              | 0.2%                  | -  | 826,360                                | 1,744                   | 0.2%              |
| 2000        | Curr Dev & Supervision        | 2,686,401                              | 2,773,874                                | 87,473             | 3.3%                  | 15,000   | 2,788,874                              | 102,473                 | 3.8%              |
| 2110        | General Education Instruction | 21,147,973                             | 22,038,621                               | 890,648            | 4.2%                  | 237,640  | 22,276,261                             | 1,128,288               | 5.3%              |
| 2250        | Special Education Instruction | 10,965,055                             | 10,990,835                               | 25,780             | 0.2%                  | -  | 10,990,835                             | 25,780                  | 0.2%              |
| 2280        | Occupational/Career Education | 273,540                                | 291,776                                  | 18,236             | 6.7%                  | -  | 291,776                                | 18,236                  | 6.7%              |
| 2610        | Library                       | 716,296                                | 703,255                                  | (13,041)           | -1.8%                 | -  | 703,255                                | (13,041)                | -1.8%             |
| 2630        | Instructional Tech            | 1,907,403                              | 1,839,101                                | (68,302)           | -3.6%                 | -  | 1,839,101                              | (68,302)                | -3.6%             |
| 2800        | Pupil Personnel Svcs          | 2,087,418                              | 2,212,253                                | 124,835            | 6.0%                  | -  | 2,212,253                              | 124,835                 | 6.0%              |
| 2810        | Guidance                      | 1,177,099                              | 1,179,496                                | 2,397              | 0.2%                  | 5,130  | 1,184,626                              | 7,527                   | 0.6%              |
| 2850        | Co-Curricular                 | 304,475                                | 360,200                                  | 55,725             | 18.3%                 | -  | 360,200                                | 55,725                  | 18.3%             |
| 2855        | Interscholastic               | 1,291,482                              | 1,331,354                                | 39,872             | 3.1%                  | 19,245   | 1,350,599                              | 59,117                  | 4.6%              |
| 5500        | Transportation                | 3,999,225                              | 4,215,340                                | 216,115            | 5.4%                  | -  | 4,215,340                              | 216,115                 | 5.4%              |
| 9000        | Employee Benefits             | 19,712,425                             | 20,810,037                               | 1,097,612          | 5.6%                  | 44,915   | 20,854,952                             | 1,142,527               | 5.8%              |
| 9700        | Debt Service                  | 3,538,956                              | 3,539,300                                | 344                | 0.0%                  | -  | 3,539,300                              | 344                     | 0.0%              |
| 9900        | Interfund Transfers           | 80,000                                 | 80,000                                   | 0                  | 0.0%                  | -  | 80,000                                 | 0                       | 0.0%              |
|             | <b>TOTAL BUDGET</b>           | <u>\$79,576,400</u>                    | <u>\$82,150,030</u>                      | <u>\$2,573,630</u> | <u>3.2%</u>           | <u>\$321,930</u>                                 | <u>\$82,471,960</u>                    | <u>2,895,560</u>        | <u>3.64%</u>      |
|             |                               |  |  |                    |                       | Revenue  | <u>\$82,471,960</u>                    |                         |                   |
|             |                               |  |  |                    |                       | Over/(Under)                                     | <u>\$0</u>                             |                         |                   |

**IRVINGTON UNION FREE SCHOOL DISTRICT**  
**Proposed Budget 2026-27**  
**BOARD OF EDUCATION**

| <u>CODE</u>                    | <u>DESCRIPTION</u>              | <u>FTE</u> | <u>2025-26<br/>APPROVED<br/>BUDGET</u> | <u>2026-27<br/>PUSH<br/>AHEAD<br/>BUDGET</u> | <u>CHANGE</u>   | <u>%<br/>VARIANCE</u> | <u>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</u> | <u>2026-27<br/>PROPOSED<br/>BUDGET</u> | <u>CHANGE</u>   | <u>%<br/>VARIANCE</u> | <u>2024-25<br/>ACTUAL</u> | <u>2023-24<br/>ACTUAL</u> | <u>2022-23<br/>ACTUAL</u> |
|--------------------------------|---------------------------------|------------|--|--|-----------------|-----------------------|--|--|-----------------|-----------------------|---------------------------|---------------------------|---------------------------|
| <b>1010 Board of Education</b> |                                 |            |  |  |                 |                       |  |  |                 |                       |                           |                           |                           |
| 400                            | Other Expense                   |            | 34,000                                 | 34,000                                       | -               | 0.0%                  | -  | 34,000                                 | 0               | 0.0%                  | 21,962                    | 26,381                    | 32,373                    |
| 450                            | Supplies                        |            | 7,500                                  | 7,500  | -               | 0.0%                  | -  | 7,500                                  | 0               | 0.0%                  | 4,678                     | 1,586                     | 24,388                    |
| 490                            | BOCES                           |            | 11,750                                 | 11,750                                       | -               | 0.0%                  | -  | 11,750                                 | 0               | 0.0%                  | 10,960                    | 10,913                    | 10,857                    |
|                                | <b>Total Board of Education</b> |            | <b>\$ 53,250</b>                       | <b>\$ 53,250</b>                             | <b>\$ -</b>     | <b>0.0%</b>           | <b>\$ 0</b>                                      | <b>\$ 53,250</b>                       | <b>\$ -</b>     | <b>0.0%</b>           | <b>37,600</b>             | <b>38,880</b>             | <b>67,618</b>             |
| <b>1040 District Clerk</b>     |                                 |            |  |  |                 |                       |  |  |                 |                       |                           |                           |                           |
| 160                            | Salary                          |            | 11,775                                 | 14,750                                       | 2,975           | 25.3%                 | -  | 14,750                                 | 2,975           | 25.3%                 | 10,485                    | 10,124                    | 50,545                    |
| 400                            | Other Expense                   |            | 9,500                                  | 9,500  | -               | 0.0%                  | -  | 9,500                                  | 0               | 0.0%                  | 6,340                     | 6,806                     | 3,238                     |
| 450                            | Supplies                        |            | 1,500                                  | 1,500  | -               | 0.0%                  | -  | 1,500                                  | 0               | 0.0%                  | 609                       | 338                       | 808                       |
|                                | <b>Total District Clerk</b>     |            | <b>\$ 22,775</b>                       | <b>\$ 25,750</b>                             | <b>\$ 2,975</b> | <b>13.1%</b>          | <b>\$ 0</b>                                      | <b>\$ 25,750</b>                       | <b>\$ 2,975</b> | <b>13.1%</b>          | <b>17,434</b>             | <b>17,268</b>             | <b>54,591</b>             |
| <b>1060 District Meeting</b>   |                                 |            |  |  |                 |                       |  |  |                 |                       |                           |                           |                           |
| 400                            | Other Expense                   |            | 10,000                                 | 10,000                                       | -               | 0.0%                  | -  | 10,000                                 | -               | 0.0%                  | 12,004                    | 9,207                     | 8,052                     |
| 450                            | Supplies                        |            | 2,500                                  | 2,500  | -               | 0.0%                  | -  | 2,500                                  | -               | 0.0%                  | 2,129                     | 1,597                     | 665                       |
| 490                            | BOCES                           |            | 12,000                                 | 11,490                                       | (510)           | -4.3%                 | -  | 11,490                                 | (510)           | -4.3%                 | 11,155                    | 6,735                     | 6,350                     |
|                                | <b>Total District Meeting</b>   |            | <b>\$ 24,500</b>                       | <b>\$ 23,990</b>                             | <b>\$ (510)</b> | <b>-2.1%</b>          | <b>\$ 0</b>                                      | <b>\$ 23,990</b>                       | <b>\$ (510)</b> | <b>-2.1%</b>          | <b>25,288</b>             | <b>17,539</b>             | <b>15,067</b>             |
|                                | <b>TOTAL BOARD OF EDUCATION</b> |            | <b>\$ 100,525</b>                      | <b>\$ 102,990</b>                            | <b>\$ 2,465</b> | <b>2.5%</b>           | <b>\$ 0</b>                                      | <b>\$ 102,990</b>                      | <b>\$ 2,465</b> | <b>2.5%</b>           | <b>80,322</b>             | <b>73,687</b>             | <b>137,276</b>            |

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

**NEW CONSIDERATIONS:**

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

| <u>CODE</u>                             | <u>DESCRIPTION</u> | <u>FTE</u> | <u>2025-26<br/>APPROVED<br/>BUDGET</u> | <u>2026-27<br/>PUSH<br/>AHEAD<br/>BUDGET</u> | <u>CHANGE</u>    | <u>%<br/>VARIANCE</u> | <u>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</u> | <u>2026-27<br/>PROPOSED<br/>BUDGET</u> | <u>CHANGE</u>    | <u>%<br/>VARIANCE</u> | <u>2024-25<br/>ACTUAL</u> | <u>2023-24<br/>ACTUAL</u> | <u>2022-23<br/>ACTUAL</u> |
|---|--------------------|------------|--|--|------------------|-----------------------|--|--|------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| <b>1240 Chief School Administrator</b>  |                    |            |  |  |                  |                       |  |  |                  |                       |                           |                           |                           |
| 150/160                                 | Salary             | 2.0        | 390,705                                | 406,000                                      | 15,295           | 3.9%                  | -  | 406,000                                | 15,295           | 3.9%                  | 374,294                   | 493,745                   | 363,045                   |
| 200                                     | Equipment          |            | 0                                      |  | 0                | 0.0%                  | -  | 0                                      | 0                | 0.0%                  | 0                         | 0                         | 0                         |
| 400                                     | Other Expense      |            | 25,700                                 | 25,700                                       | 0                | 0.0%                  | -  | 25,700                                 | 0                | 0.0%                  | 12,478                    | 8,316                     | 24,630                    |
| 450                                     | Supplies           |            | 5,250                                  | 5,250  | 0                | 0.0%                  | -  | 5,250                                  | 0                | 0.0%                  | 1,246                     | 2,593                     | 4,129                     |
| <b>TOTAL CHIEF SCHOOL ADMINISTRATOR</b> |                    |            | <b>\$ 421,655</b>                      | <b>\$ 436,950</b>                            | <b>\$ 15,295</b> | <b>3.6%</b>           | <b>\$ 0</b>                                      | <b>\$ 436,950</b>                      | <b>\$ 15,295</b> | <b>3.6%</b>           | <b>388,018</b>            | <b>504,654</b>            | <b>391,804</b>            |

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

**NEW CONSIDERATIONS:**

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

**FINANCE**

| <u>CODE</u>                         | <u>DESCRIPTION</u>                   | <u>FTE</u> | <u>2025-26<br/>APPROVED<br/>BUDGET</u> | <u>2026-27<br/>PUSH AHEAD<br/>BUDGET</u> | <u>CHANGE</u>      | <u>%<br/>VARIANCE</u> | <u>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</u> | <u>2026-27<br/>PROPOSED<br/>BUDGET</u> | <u>CHANGE</u>      | <u>%<br/>VARIANCE</u> | <u>2024-25<br/>ACTUAL</u> | <u>2023-24<br/>ACTUAL</u> | <u>2022-23<br/>ACTUAL</u> |
|-------------------------------------|--------------------------------------|------------|--|--|--------------------|-----------------------|--|--|--------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| <b>1310 Business Administration</b> |                                      |            |  |  |                    |                       |  |  |                    |                       |                           |                           |                           |
| 150/160                             | Salary                               | 4.7        | 468,877                                | 464,924                                  | (3,953)            | -0.8%                 | -  | 464,924                                | (3,953)            | -0.8%                 | 443,669                   | 428,504                   | 376,581                   |
| 200                                 | Equipment                            |            | 0                                      | 0  | 0                  | 0.0%                  | -  | 0                                      | 0                  | 0.0%                  | 0                         | 0                         | 0                         |
| 400                                 | Other Expense                        |            | 77,850                                 | 65,400                                   | (12,450)           | -16.0%                | -  | 65,400                                 | (12,450)           | -16.0%                | 48,017                    | 55,227                    | 41,023                    |
| 450                                 | Supplies                             |            | 9,500                                  | 9,000                                    | (500)              | -5.3%                 | -  | 9,000                                  | (500)              | -5.3%                 | 4,082                     | 7,104                     | 11,506                    |
| 490                                 | BOCES Services                       |            | 105,450                                | 112,812                                  | 7,362              | 7.0%                  | -  | 112,812                                | 7,362              | 7.0%                  | 77,645                    | 98,738                    | 111,996                   |
|                                     | <b>Total Business Administration</b> |            | <b>\$ 661,677</b>                      | <b>\$ 652,136</b>                        | <b>\$ (9,541)</b>  | <b>-1.4%</b>          | <b>\$ 0</b>                                      | <b>\$ 652,136</b>                      | <b>\$ (9,541)</b>  | <b>-1.4%</b>          | <b>573,413</b>            | <b>589,573</b>            | <b>541,106</b>            |
| <b>1320 Auditing</b>                |                                      |            |  |  |                    |                       |  |  |                    |                       |                           |                           |                           |
| 400                                 | External Auditor                     |            | 38,000                                 | 36,000                                   | (2,000)            | -5.3%                 | -  | 36,000                                 | (2,000)            | -5.3%                 | 32,500                    | 35,500                    | 31,500                    |
| 401                                 | Internal Auditor                     |            | 20,000                                 | 20,000                                   | 0                  | 0.0%                  | -  | 20,000                                 | 0                  | 0.0%                  | 15,000                    | 15,000                    | 15,000                    |
| 402                                 | Claims Auditor                       |            | 13,000                                 | 14,000                                   | 1,000              | 7.7%                  | -  | 14,000                                 | 1,000              | 7.7%                  | 10,380                    | 10,080                    | 9,900                     |
|                                     | <b>Total Auditing</b>                |            | <b>\$ 71,000</b>                       | <b>\$ 70,000</b>                         | <b>\$ (1,000)</b>  | <b>-1.4%</b>          | <b>\$ 0</b>                                      | <b>\$ 70,000</b>                       | <b>\$ (1,000)</b>  | <b>-1.4%</b>          | <b>57,880</b>             | <b>60,580</b>             | <b>56,400</b>             |
| <b>1325 Treasurer</b>               |                                      |            |  |  |                    |                       |  |  |                    |                       |                           |                           |                           |
| 160                                 | Salary                               | 1.0        | 154,125                                | 108,000                                  | (46,125)           | -29.9%                | -  | 108,000                                | (46,125)           | -29.9%                | 146,813                   | 139,888                   | 132,441                   |
| 450                                 | Supplies                             |            | 600                                    | 600                                      | 0                  | 0.0%                  | -  | 600                                    | 0                  | 0.0%                  | 0                         | 200                       | 223                       |
|                                     | <b>Total Treasurer</b>               |            | <b>\$ 154,725</b>                      | <b>\$ 108,600</b>                        | <b>\$ (46,125)</b> | <b>-29.8%</b>         | <b>\$ 0</b>                                      | <b>\$ 108,600</b>                      | <b>\$ (46,125)</b> | <b>-29.8%</b>         | <b>146,813</b>            | <b>140,088</b>            | <b>132,664</b>            |
|                                     | <b>TOTAL FINANCE</b>                 |            | <b>\$ 887,402</b>                      | <b>\$ 830,736</b>                        | <b>\$ (56,666)</b> | <b>-6.4%</b>          | <b>\$ 0</b>                                      | <b>\$ 830,736</b>                      | <b>\$ (56,666)</b> | <b>-6.4%</b>          | <b>778,106</b>            | <b>790,241</b>            | <b>730,170</b>            |

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

Salary decrease due to staff changes  
BOCES increase represents current subscriptions, offset in Other Expense  
Auditing services reduced to reflect recent spending trend

**NEW CONSIDERATIONS:**

**IRVINGTON UNION FREE SCHOOL DISTRICT**  
**Proposed Budget 2026-27**  
**LEGAL/HR/PUBLIC INFO**

| <u>CODE</u>                    | <u>DESCRIPTION</u>              | <u>FTE</u> | <u>2025-26<br/>APPROVED<br/>BUDGET</u> | <u>2026-27<br/>PUSH<br/>AHEAD<br/>BUDGET</u> | <u>CHANGE</u>      | <u>%<br/>VARIANCE</u> | <u>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</u> | <u>2026-27<br/>PROPOSED<br/>BUDGET</u> | <u>CHANGE</u>      | <u>%<br/>VARIANCE</u> | <u>2024-25<br/>ACTUAL</u> | <u>2023-24<br/>ACTUAL</u> | <u>2022-23<br/>ACTUAL</u> |
|--------------------------------|---------------------------------|------------|--|--|--------------------|-----------------------|--|--|--------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| <b>1420 Legal</b>              |                                 |            |  |  |                    |                       |  |  |                    |                       |                           |                           |                           |
| 400                            | Other Expense                   |            | 419,365                                | 420,000                                      | 635                | 0.2%                  | -  | 420,000                                | 635                | 0.2%                  | 187,368                   | 381,302                   | 226,514                   |
| 490                            | BOCES - Hearing Officer         |            | 500                                    | 700  | 200                | 40.0%                 | -  | 700                                    | 200                | 40.0%                 | 625                       | 330                       | 330                       |
|                                | <b>Total Legal</b>              |            | <b>\$ 419,865</b>                      | <b>\$ 420,700</b>                            | <b>\$ 835</b>      | <b>0.2%</b>           | <b>\$ 0</b>                                      | <b>\$ 420,700</b>                      | <b>\$ 835</b>      | <b>0.2%</b>           | <b>187,993</b>            | <b>381,632</b>            | <b>226,844</b>            |
| <b>1430 Personnel</b>          |                                 |            |  |  |                    |                       |  |  |                    |                       |                           |                           |                           |
| 160                            | Salary                          | 1.0        | 117,750                                | 124,350                                      | 6,600              | 5.6%                  | -  | 124,350                                | 6,600              | 5.6%                  | 93,157                    | 90,100                    | 87,044                    |
| 400                            | Other Expense                   |            | 30,800                                 | 11,300                                       | (19,500)           | -63.3%                | -  | 11,300                                 | (19,500)           | -63.3%                | 5,950                     | 37,303                    | 5,640                     |
| 450                            | Supplies                        |            | 2,000                                  | 2,000  | -                  | 0.0%                  | -  | 2,000                                  | 0                  | 0.0%                  | 1,018                     | 1,011                     | 685                       |
| 490                            | BOCES/Recruitment               |            | 37,980                                 | 57,647                                       | 19,667             | 51.8%                 | -  | 57,647                                 | 19,667             | 51.8%                 | 33,415                    | 21,231                    | 22,745                    |
|                                | <b>Total Personnel</b>          |            | <b>\$ 188,530</b>                      | <b>\$ 195,297</b>                            | <b>\$ 6,767</b>    | <b>3.6%</b>           | <b>\$ 0</b>                                      | <b>\$ 195,297</b>                      | <b>\$ 6,767</b>    | <b>3.6%</b>           | <b>133,540</b>            | <b>149,645</b>            | <b>116,114</b>            |
| <b>1480 Public Information</b> |                                 |            |  |  |                    |                       |  |  |                    |                       |                           |                           |                           |
| 400                            | Other Expense                   |            | 38,000                                 | 53,000                                       | 15,000             | 39.5%                 | 0  | 53,000                                 | 15,000             | 39.5%                 | 15,413                    | 18,208                    | 8,057                     |
| 450                            | Supplies                        |            | 1,000                                  | 1,000  | -                  | 0.0%                  | -  | 1,000                                  | 0                  | 100.0%                | 1,160                     | 560                       | 325                       |
| 490                            | BOCES Services                  |            | 117,235                                | 76,957                                       | (40,278)           | -34.4%                | -  | 76,957                                 | (40,278)           | -34.4%                | 68,909                    | 63,639                    | 90,769                    |
|                                | <b>Total Public Information</b> |            | <b>\$ 156,235</b>                      | <b>\$ 130,957</b>                            | <b>\$ (25,278)</b> | <b>-16.2%</b>         | <b>\$ 0</b>                                      | <b>\$ 130,957</b>                      | <b>\$ (25,278)</b> | <b>-16.2%</b>         | <b>85,482</b>             | <b>82,407</b>             | <b>99,151</b>             |
|                                | <b>TOTAL STAFF</b>              |            | <b>\$ 764,630</b>                      | <b>\$ 746,954</b>                            | <b>\$ (17,676)</b> | <b>-2.3%</b>          | <b>\$ 0</b>                                      | <b>\$ 746,954</b>                      | <b>\$ (17,676)</b> | <b>-2.3%</b>          | <b>407,015</b>            | <b>613,684</b>            | <b>442,109</b>            |

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

1430.400 reduction offset with increase in 1430.490  
1480.400 includes website and translation costs. Increase offset with reduction in BOCES expense.  
1480.490 reflects reduced survey expenditures

**NEW CONSIDERATIONS:**

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

**OPERATIONS AND MAINTENANCE**

| <u>CODE</u>                             | <u>DESCRIPTION</u>               | <u>FTE</u> | <u>2025-26<br/>APPROVED<br/>BUDGET</u> | <u>2026-27<br/>PUSH AHEAD<br/>BUDGET</u> | <u>CHANGE</u>      | <u>%<br/>VARIANCE</u> | <u>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</u> | <u>2026-27<br/>PROPOSED<br/>BUDGET</u> | <u>CHANGE</u>      | <u>%<br/>VARIANCE</u> | <u>2024-25<br/>ACTUAL</u> | <u>2023-24<br/>ACTUAL</u> | <u>2022-23<br/>ACTUAL</u> |
|---|----------------------------------|------------|--|--|--------------------|-----------------------|--|--|--------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| <b>1620 Operations</b>                  |                                  |            |  |  |                    |                       |  |  |                    |                       |                           |                           |                           |
| 160                                     | Custodial Staff                  | 26.0       | 2,251,829                              | 2,217,112                                | (34,717)           | -1.5%                 | -  | 2,217,112                              | \$ (34,717)        | -1.5%                 | 2,168,969                 | 2,082,403                 | 2,037,808                 |
| 200                                     | Equipment                        |            | 5,545                                  | 109,550                                  | 104,005            | 1875.7%               |  | 109,550                                | 104,005            | 1875.7%               | 39,095                    | 27,212                    | 0                         |
| 400                                     | Other Expense - Daily operations |            | 104,800                                | 105,800                                  | 1,000              | 1.0%                  | -  | 105,800                                | 1,000              | 1.0%                  | 68,190                    | 50,505                    | 47,127                    |
| 410                                     | Building Security Services       |            | 380,000                                | 375,000                                  | (5,000)            | -1.3%                 | -  | 375,000                                | (5,000)            | -1.3%                 | 322,090                   | 308,267                   | 297,694                   |
| 420                                     | Utilities                        |            | 1,234,725                              | 1,321,290                                | 86,565             | 7.0%                  | -  | 1,321,290                              | 86,565             | 7.0%                  | 1,155,466                 | 933,589                   | 924,898                   |
| 450                                     | Supplies-Custodial. Operations   |            | 268,000                                | 301,000                                  | 33,000             | 12.3%                 |  | 301,000                                | 33,000             | 12.3%                 | 236,777                   | 301,097                   | 174,450                   |
| 490                                     | BOCES                            |            | 129,230                                | 127,461                                  | (1,769)            | -1.4%                 |  | 127,461                                | (1,769)            | -1.4%                 | 112,910                   | 110,451                   | 122,417                   |
| <b>SUB-TOTAL OPERATIONS</b>             |                                  |            | <b>\$ 4,374,129</b>                    | <b>\$ 4,557,213</b>                      | <b>\$ 183,084</b>  | <b>4.2%</b>           | <b>\$ 0</b>                                      | <b>\$ 4,557,213</b>                    | <b>\$ 183,084</b>  | <b>4.2%</b>           | <b>4,103,497</b>          | <b>3,813,524</b>          | <b>3,604,394</b>          |
| <b>1621 Maintenance/Grounds</b>         |                                  |            |  |  |                    |                       |  |  |                    |                       |                           |                           |                           |
| 160                                     | Maintenance Staff                | 4.0        | 272,131                                | 337,998                                  | 65,867             | 24.2%                 |  | 337,998                                | 65,867             | 24.2%                 | 257,289                   | 253,918                   | 238,478                   |
| 200                                     | Equipment                        |            | 100,625                                | 10,000                                   | (90,625)           | -90.1%                |  | 10,000                                 | (90,625)           | 0.0%                  | 42,207                    | 31,607                    | 33,662                    |
| 400                                     | Building Repairs/Improvements    |            | 272,245                                | 275,530                                  | 3,285              | 1.2%                  |  | 275,530                                | 3,285              | 1.2%                  | 753,312                   | 310,760                   | 307,986                   |
| 400                                     | Contractual Maintenance Services |            | 465,000                                | 465,000                                  | 0                  | 0.0%                  | -  | 465,000                                | 0                  | 0.0%                  | 381,373                   | 285,638                   | 292,545                   |
| 400                                     | Architect/Engineering Fees       |            | 50,000                                 | 50,000                                   | 0                  | 0.0%                  |  | 50,000                                 | 0                  | 0.0%                  | 22,222                    | 18,160                    | 10,012                    |
| 400                                     | Maintenance Inspections          |            | 75,500                                 | 70,500                                   | (5,000)            | -6.6%                 |  | 70,500                                 | (5,000)            | -6.6%                 | 25,925                    | 44,934                    | 33,292                    |
| 450                                     | Supplies, Maintenance            |            | 116,900                                | 117,000                                  | 100                | 0.1%                  | -  | 117,000                                | 100                | 0.1%                  | 75,300                    | 135,390                   | 56,368                    |
| <b>SUB-TOTAL MAINTENANCE/Grounds</b>    |                                  |            | <b>\$ 1,352,401</b>                    | <b>\$ 1,326,028</b>                      | <b>\$ (26,373)</b> | <b>-2.0%</b>          | <b>\$ 0</b>                                      | <b>\$ 1,326,028</b>                    | <b>\$ (26,373)</b> | <b>-2.0%</b>          | <b>1,557,628</b>          | <b>1,080,407</b>          | <b>972,343</b>            |
| <b>TOTAL OPERATIONS AND MAINTENANCE</b> |                                  |            | <b>\$ 5,726,530</b>                    | <b>\$ 5,883,241</b>                      | <b>\$ 156,711</b>  | <b>2.7%</b>           | <b>\$ 0</b>                                      | <b>\$ 5,883,241</b>                    | <b>\$ 156,711</b>  | <b>2.7%</b>           | <b>5,661,125</b>          | <b>4,893,931</b>          | <b>4,576,737</b>          |

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

Custodial equipment includes Fire Panel replacement and floor cleaner  
 Custodial supplies reflect price increases experienced and funds for filters, recycling containers  
 Custodial Other and Security, reflect increased pricing due to inflation/supply issues  
 Utilities reflects modest expected price increases/usage

Maintenance Staff salary line includes increased need for OT for building issues, offset saving for contractors  
 Maintenance Equipment includes an emergency allowance  
 Building Repairs/Improvements is flat to previous years spending without new considerations.  
 Projects include removal of the MSS oil tank, replacement of campus courtyard railings,  
 labor to replace the campus fire panel, replace wire glass and various painting projects  
 Maintenance supplies reflect in house maintenance projects and price increases experienced

**NEW BUDGET CONSIDERATIONS**

IRVINGTON UNION FREE SCHOOL DISTRICT  
Proposed Budget 2026-27  
MESSENGER AND MAILING

| CODE                                 | DESCRIPTION             | 2025-26<br>APPROVED<br>BUDGET | 2026-27<br>PUSH<br>AHEAD<br>BUDGET | CHANGE       | %<br>VARIANCE | 2026-27<br>NEW BUDGET<br>CONSIDERATIONS | 2026-27<br>PROPOSED<br>BUDGET | CHANGE          | %<br>VARIANCE | 2024-25<br>ACTUAL | 2023-24<br>ACTUAL | 2022-23<br>ACTUAL |
|--------------------------------------|-------------------------|-------------------------------|------------------------------------|--------------|---------------|---|-------------------------------|-----------------|---------------|-------------------|-------------------|-------------------|
| <b>1670 Messenger and Mailing</b>    |                         |                               |                                    |              |               |   |                               |                 |               |                   |                   |                   |
| 190                                  | Salaries Messenger      | 21,000                        | 21,000                             | -            | 0.0%          | -                                       | 21,000                        | -               | 0.0%          | 13,702            | 16,945            | 14,224            |
| 400                                  | Other Expense - Postage | 20,000                        | 21,000                             | 1,000        | 5.0%          | -                                       | 21,000                        | 1,000           | 5.0%          | 16,993            | 11,680            | 11,994            |
| 401                                  | Rental of Machines      | 7,500                         | 7,500                              | -            | 0.0%          | -                                       | 7,500                         | -               | 0.0%          | 1,684             | 2,601             | 4,209             |
| 409                                  | Mail Permits            | 500                           | 500                                | 0            | 0.0%          | -                                       | 500                           | 0               | 0.0%          | 350               | 320               | 290               |
| 450                                  | Supplies                | 4,000                         | 4,000                              | 0            | 0.0%          | -                                       | 4,000                         | 0               | 0.0%          | 245               | 518               | 66                |
| <b>TOTAL MESSENGER &amp; MAILING</b> |                         | <b>\$ 53,000</b>              | <b>\$ 54,000</b>                   | <b>1,000</b> | <b>1.9%</b>   | <b>\$ 0</b>                             | <b>\$ 54,000</b>              | <b>\$ 1,000</b> | <b>1.9%</b>   | <b>32,974</b>     | <b>32,064</b>     | <b>30,783</b>     |

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW BUDGET CONSIDERATIONS

**IRVINGTON UNION FREE SCHOOL DISTRICT**

**Proposed Budget 2026-27**

**CENTRAL DATA PROCESSING**

| <u>CODE</u>                          | <u>DESCRIPTION</u> | <u>2025-26<br/>APPROVED<br/>BUDGET</u> | <u>2026-27<br/>PUSH AHEAD<br/>BUDGET</u> | <u>CHANGE</u>     | <u>%<br/>VARIANCE</u> | <u>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</u> | <u>2026-27<br/>PROPOSED<br/>BUDGET</u> | <u>CHANGE</u>     | <u>%<br/>VARIANCE</u> | <u>2024-25<br/>ACTUAL</u> | <u>2023-24<br/>ACTUAL</u> | <u>2022-23<br/>ACTUAL</u> |
|--------------------------------------|--------------------|--|--|-------------------|-----------------------|--|--|-------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| <b>1680 Central Data Processing</b>  |                    |  |  |                   |                       |  |  |                   |                       |                           |                           |                           |
| 200                                  | Equipment          | 120,000                                | 156,000                                  | 36,000            | 30.0%                 |  | 156,000                                | 36,000            | 30.0%                 | 0                         | 97,310                    | 129,513                   |
| 400                                  | Other Expense      | 529,879                                | 520,267                                  | (9,612)           | -1.8%                 |  | 520,267                                | (9,612)           | -1.8%                 | 524,176                   | 525,428                   | 516,102                   |
| 450                                  | Supplies           | 28,000                                 | 20,000                                   | (8,000)           | -28.6%                |  | 20,000                                 | (8,000)           | -28.6%                | 145,729                   | 35,189                    | 62,457                    |
| 490                                  | BOCES services     | 232,415                                | 207,090                                  | (25,325)          | -10.9%                |  | 207,090                                | (25,325)          | -10.9%                | 245,707                   | 250,295                   | 155,646                   |
| <b>TOTAL CENTRAL DATA PROCESSING</b> |                    | <b>\$ 910,294</b>                      | <b>\$ 903,357</b>                        | <b>\$ (6,937)</b> | <b>-0.8%</b>          | <b>\$ 0</b>                                      | <b>\$ 903,357</b>                      | <b>\$ (6,937)</b> | <b>-0.8%</b>          | <b>915,612</b>            | <b>908,222</b>            | <b>863,718</b>            |

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

Equipment includes 13 network switch upgrades  
 Reduced BOCES expense now that Infinite Campus is in place

**NEW CONSIDERATIONS**

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

| <u>CODE</u>                | <u>DESCRIPTION</u>            | <b>2025-26<br/>APPROVED<br/>BUDGET</b> | <b>2026-27<br/>PUSH<br/>AHEAD<br/>BUDGET</b> | <b>CHANGE</b> | <b>%<br/>VARIANCE</b> | <b>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> | <b>CHANGE</b>   | <b>%<br/>VARIANCE</b> | <b>2024-25<br/>ACTUAL</b> | <b>2023-24<br/>ACTUAL</b> | <b>2022-23<br/>ACTUAL</b> |
|----------------------------|-------------------------------|--|--|---------------|-----------------------|--|--|-----------------|-----------------------|---------------------------|---------------------------|---------------------------|
| <b>1900 SPECIAL ITEMS</b>  |                               |  |  |               |                       |  |  |                 |                       |                           |                           |                           |
| 1910.400                   | Insurance - NYSIR/Stud Acc    | 387,000                                | 427,802                                      | 40,802        | 10.5%                 |  | 427,802                                | 40,802          | 10.5%                 | 304,994                   | 261,074                   | 232,794                   |
| 1930.400                   | Judgements/Claims             | 0                                      | 0  | 0             | 0.0%                  |  | 0                                      | 0               | 0.0%                  | 700,000                   | 600,000                   |                           |
| 1950.400                   | North Yonkers Sewer Tax       | 60,000                                 | 60,000                                       | 0             | 0.0%                  |  | 60,000                                 | 0               | 0.0%                  | 39,404                    | 33,020                    | 32,649                    |
| 1964.400                   | Refund of Property Taxes      | 50,000                                 | 0  | (50,000)      | 0.0%                  |  | 0                                      | (50,000)        | -100.0%               | 508,516                   | 233,379                   | 1,382,667                 |
| 1981.490                   | BOCES Charge - Administration | 272,190                                | 281,605                                      | 9,415         | 3.5%                  |  | 281,605                                | 9,415           | 3.5%                  | 269,482                   | 263,384                   | 252,395                   |
| 1981.490                   | BOCES Charge - Capital        | 55,426                                 | 56,953                                       | 1,527         | 2.8%                  |  | 56,953                                 | 1,527           | 2.8%                  | 54,938                    | 53,279                    | 55,109                    |
| <b>TOTAL SPECIAL ITEMS</b> |                               | <b>\$ 824,616</b>                      | <b>\$ 826,360</b>                            | <b>1,744</b>  | <b>0.2%</b>           | <b>\$ 0</b>                                      | <b>\$ 826,360</b>                      | <b>\$ 1,744</b> | <b>0.2%</b>           | <b>1,877,334</b>          | <b>1,444,136</b>          | <b>1,955,614</b>          |

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**  
Increased insurance costs due to coverage increases/regional environmental events  
Utilize reserve funds for Tax Cert refunds

**NEW CONSIDERATIONS**

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

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

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

2010.400 Consultants is increased for continued PD in several area of instruction  
2020.400 includes professional memberships and expenses for Superintendent Conference days  
2020.406 reduced as Tri State cost is reduced for years we are not hosting

**NEW CONSIDERATIONS: Recommended enhancements from Administration**

Link It Data Platform

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

| CODE                                  | DESCRIPTION  | FTE    | 2025-26<br>APPROVED<br>BUDGET | 2026-27<br>PUSH AHEAD<br>BUDGET | CHANGE   | % VARIANCE | 2026-27<br>NEW BUDGET<br>CONSIDERATIONS | 2026-27<br>PROPOSED<br>BUDGET | CHANGE       | % VARIANCE | 2024-25<br>ACTUAL | 2023-24<br>ACTUAL | 2022-23<br>ACTUAL |
|---------------------------------------|--|--------|-------------------------------|---------------------------------|----------|------------|---|-------------------------------|--------------|------------|-------------------|-------------------|-------------------|
| <b>2110 Teaching - Regular School</b> |  |        |                               |                                 |          |            |   |                               |              |            |                   |                   |                   |
| 110-130                               | Teaching Salaries (K-12)                                 | 144.70 | 18,338,109                    | 18,922,777                      | 584,668  | 3.2%       | 0                                       | 18,922,777                    | 584,668      | 3.2%       | 17,907,433        | 16,962,031        | 16,463,166        |
| 140                                   | Substitute Salaries                                      |        | 542,000                       | 552,000                         | 10,000   | 1.8%       | 0                                       | 552,000                       | 10,000       | 1.8%       | 608,189           | 634,600           | 501,825           |
| 160                                   | Non-instructional Salaries                               | 28.54  | 1,069,526                     | 1,429,947                       | 360,421  | 33.7%      | 197,640                                 | 1,627,587                     | 558,061      | 52.2%      | 1,046,634         | 992,933           | 952,600           |
| 200                                   | Equipment  |        | 0                             | 0                               | 0        | 0.0%       | 40,000                                  | 40,000                        | 40,000       | 0.0%       | 0                 | 0                 | 0                 |
| 400                                   | Other Expense - Instruction/Mileage                      |        | 56,090                        | 76,560                          | 20,470   | 36.5%      | 0                                       | 76,560                        | 20,470       | 36.5%      | 27,019            | 45,052            | 45,840            |
|                                       | Other Expense - Homebound                                |        | 36,000                        | 36,000                          | 0        | 0.0%       | 0                                       | 36,000                        | 0            | 0.0%       | 26,788            | 14,975            | 33,881            |
| 403                                   | Other Expense - Equipment Repair                         |        | 19,850                        | 21,900                          | 2,050    | 10.3%      | 0                                       | 21,900                        | 2,050        | 10.3%      | 8,924             | 6,547             | 5,769             |
| 404                                   | Other Expense- Commencement                              |        | 23,000                        | 23,000                          | 0        | 0.0%       | 0                                       | 23,000                        | 0            | 0.0%       | 18,355            | 19,117            | 15,399            |
| 405                                   | Rental of Instructional Equipment                        |        | 76,700                        | 76,750                          | 50       | 0.1%       | 0                                       | 76,750                        | 50           | 0.1%       | 54,599            | 50,658            | 50,658            |
| 406                                   | Professional Development - Conf.                         |        | 25,750                        | 28,500                          | 2,750    | 10.7%      | 0                                       | 28,500                        | 2,750        | 10.7%      | 13,705            | 21,974            | 10,022            |
| 413                                   | Testing  |        | 18,000                        | 37,000                          | 19,000   | 105.6%     | 0                                       | 37,000                        | 19,000       | 105.6%     | 12,515            | 20,423            | 25,872            |
| 450                                   | Supplies   |        | 436,755                       | 412,244                         | (24,511) | -5.6%      | 0                                       | 412,244                       | -24,511      | -5.6%      | 352,028           | 361,179           | 266,085           |
| 471                                   | Tuition  |        | 24,000                        | 5,000                           | (19,000) | N/A        | 0                                       | 5,000                         | -19,000      | N/A        | 23,712            |                   |                   |
| 480                                   | Textbooks  |        | 248,246                       | 174,443                         | (73,803) | -29.7%     | 0                                       | 174,443                       | -73,803      | -29.7%     | 186,584           | 117,334           | 102,851           |
| 490                                   | BOCES Services   |        | 233,947                       | 242,500                         | 8,553    | 3.7%       | 0                                       | 242,500                       | 8,553        | 3.7%       | 179,498           | 224,120           | 202,492           |
|                                       | <b>TOTAL TEACHING REGULAR SCHOOL</b>                     |        | \$ 21,147,973                 | \$ 22,038,621                   | 890,648  | 4.2%       | \$ 237,640                              | \$ 22,276,261                 | \$ 1,128,288 | 5.3%       | 20,532,829        | 19,535,528        | 18,739,164        |
| <b>2280 Occupational Education</b>    |  |        |                               |                                 |          |            |   |                               |              |            |                   |                   |                   |
| 490                                   | BOCES Services   |        | 273,540                       | 291,776                         | 18,236   | 6.7%       | 0                                       | 291,776                       | 18,236       | 6.7%       | 178,940           | 80,667            | 80,031            |
|                                       | <b>TOTAL OCCUPATIONAL/CAREER EDUCATION</b>               |        | \$ 273,540                    | \$ 291,776                      | 18,236   | 6.7%       | \$ 0                                    | \$ 291,776                    | \$ 18,236    | 6.7%       | 178,940           | 80,667            | 80,031            |
|                                       | <b>TOTAL ADJUSTED TEACHING<br/>REGULAR SCHOOL/OCC ED</b> |        | \$ 21,421,513                 | \$ 22,330,397                   | 908,884  | 4.2%       | \$ 237,640                              | \$ 22,568,037                 | \$ 1,146,524 | 5.4%       | 20,711,769        | 19,616,195        | 18,819,195        |

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

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

**NEW CONSIDERATIONS: Recommended enhancements from Administration**

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

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

**SPECIAL EDUCATION**

| <b>CODE</b>                    | <b>DESCRIPTION</b>                          | <b>FTE</b> | <b>2025-26<br/>APPROVED<br/>BUDGET</b> | <b>2026-27<br/>PUSH AHEAD<br/>BUDGET</b> | <b>CHANGE</b>    | <b>%<br/>VARIANCE</b> | <b>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</b> | <b>2026-27<br/>PROPOSED<br/>BUDGET</b> | <b>CHANGE</b>    | <b>% VARIANCE</b> | <b>2024-25<br/>ACTUAL</b> | <b>2023-24<br/>ACTUAL</b> | <b>2022-23<br/>ACTUAL</b> |
|--------------------------------|---|------------|--|--|------------------|-----------------------|--|--|------------------|-------------------|---------------------------|---------------------------|---------------------------|
| <b>2250. Special Education</b> |   |            |  |  |                  |                       |  |  |                  |                   |                           |                           |                           |
| 150                            | Instructional Salaries                      | 49.40      | 4,762,128                              | 5,178,279                                | 416,151          | 8.7%                  | 0  | 5,178,279                              | 416,151          | 8.7%              | 4,364,465                 | 4,253,322                 | 4,064,197                 |
| 160                            | Non-Instructional Salaries                  | 35.97      | 2,133,911                              | 1,608,072                                | -525,839         | -24.6%                | 0  | 1,608,072                              | (525,839)        | -24.6%            | 1,977,894                 | 1,833,913                 | 1,672,989                 |
| 200                            | Equipment                                   |            | 0                                      | 0  | 0                | 0.0%                  | 0  | 0                                      | 0                | 0.0%              |                           |                           |                           |
| 400.4                          | Physical/OT Services - Related Svcs/Testing |            | 206,750                                | 225,000                                  | 18,250           | 8.8%                  | 0  | 225,000                                | 18,250           | 8.8%              | 126,420                   | 243,118                   | 118,453                   |
| 400.4                          | Homebound Service                           |            | 50,750                                 | 54,000                                   | 3,250            | 6.4%                  | 0  | 54,000                                 | 3,250            | 6.4%              | 53,541                    | 32,736                    | 21,271                    |
| 400.5                          | Contractual -JCOS                           |            | 300,000                                | 175,000                                  | -125,000         | -41.7%                | 0  | 175,000                                | (125,000)        | -41.7%            | 273,431                   | 311,694                   | 275,251                   |
| 400                            | Other Contractual                           |            | 31,400                                 | 73,900                                   | 42,500           | 135.4%                | 0  | 73,900                                 | 42,500           | 135.4%            | 41,123                    | 29,464                    | 36,034                    |
| 450                            | Supplies                                    |            | 22,430                                 | 20,625                                   | -1,805           | -8.0%                 | 0  | 20,625                                 | (1,805)          | -8.0%             | 20,441                    | 14,942                    | 18,734                    |
| 462                            | Software                                    |            | 1,000                                  | 11,860                                   | 10,860           | 1086.0%               | 0  | 11,860                                 | 10,860           | 1086.0%           | 0                         | 745                       | 0                         |
| 470                            | Tuition (Private, Public, Parent Placed)    |            | 2,626,743                              | 2,569,013                                | -57,730          | -2.2%                 | 0  | 2,569,013                              | (57,730)         | -2.2%             | 1,669,544                 | 1,562,548                 | 1,487,344                 |
| 480                            | Textbooks                                   |            | 5,600                                  | 5,600                                    | 0                | 0.0%                  | 0  | 5,600                                  | 0                | 0.0%              | 4,379                     | 1,074                     | 4,505                     |
| 490                            | BOCES                                       |            | 824,343                                | 1,069,486                                | 245,143          | 29.7%                 | 0  | 1,069,486                              | 245,143          | 29.7%             | 1,143,018                 | 965,800                   | 1,143,281                 |
|                                | <b>TOTAL SPECIAL EDUCATION</b>              |            | <b>\$ 10,965,055</b>                   | <b>\$ 10,990,835</b>                     | <b>\$ 25,780</b> | <b>0.2%</b>           | <b>\$ 0</b>                                      | <b>\$ 10,990,835</b>                   | <b>\$ 25,780</b> | <b>0.2%</b>       | <b>9,674,256</b>          | <b>9,249,356</b>          | <b>8,842,059</b>          |

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

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

**NEW CONSIDERATIONS: Recommended enhancements from Administration**

Proposed Budget 2026-27

LIBRARY

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

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

Anticipated salary changes

**NEW CONSIDERATIONS: Recommended enhancements from Administration**

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

**INSTRUCTIONAL TECHNOLOGY**

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

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

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

**NEW CONSIDERATIONS: Recommended enhancements from Administration**

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2026-27

GUIDANCE SERVICES

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

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

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

**NEW CONSIDERATIONS: Recommended enhancements from Administration**

Summer College Workshop \$5,130

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2026-27

PUPIL PERSONNEL SERVICES

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

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

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

NEW CONSIDERATIONS: Recommended enhancements from Administration

IRVINGTON UNION FREE SCHOOL DISTRICT  
Proposed Budget 2026-27  
CO-CURRICULAR ACTIVITIES

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

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

Step and percent increases for club advisors  
Event expense increase reflects chaperone costs for district sponsored events

**NEW CONSIDERATIONS: Recommended enhancements from Administration**

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

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

# Coach stipends not included in FTE

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**  
Shift of coding for coach and chaperone stipends, overall increase reflects actual usage  
Other expense includes police cost at specific events and rental fee increases  
Supplies reflect schedule for uniform replacements  
BOCES fees increased for contest officials

**NEW CONSIDERATIONS: Recommended enhancements from Administration**  
Batting Cage  
Unified Flag Football

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2026-27

TRANSPORTATION

| CODE                                      | DESCRIPTION                           | FTE  | 2025-26<br>APPROVED<br>BUDGET | 2026-27<br>PUSH<br>AHEAD<br>BUDGET | CHANGE     | %<br>VARIANCE | 2026-27<br>NEW BUDGET<br>CONSIDERATIONS | 2026-27<br>PROPOSED<br>BUDGET | CHANGE     | %<br>VARIANCE | 2024-25<br>ACTUAL | 2023-24<br>ACTUAL | 2022-23<br>ACTUAL |
|---|---------------------------------------|------|-------------------------------|------------------------------------|------------|---------------|---|-------------------------------|------------|---------------|-------------------|-------------------|-------------------|
| <b>5510 Transportation Services</b>       |                                       |      |                               |                                    |            |               |   |                               |            |               |                   |                   |                   |
| 150                                       | Transportation Director               | 0.30 | 71,800                        | 75,600                             | 3,800      | 5.3%          | -                                       | 75,600                        | 3,800      | 5.3%          | 67,409            | 65,226            | 62,739            |
| 400                                       | Transportation Coordinator            |      | 136,200                       | 157,250                            | 21,050     | 15.5%         |   | 157,250                       | 21,050     | 15.5%         | 129,725           | 124,571           | 117,419           |
|   | <b>Total Transportation Services</b>  |      | \$ 208,000                    | \$ 232,850                         | \$ 24,850  | 11.9%         | \$ 0                                    | \$ 232,850                    | \$ 24,850  | 11.9%         | 197,134           | 189,797           | 180,158           |
| <b>5540.400 Private Carrier Contracts</b> |                                       |      |                               |                                    |            |               |   |                               |            |               |                   |                   |                   |
| 400.00                                    | Transportation - In-District          |      | 1,340,000                     | 1,393,800                          | 53,800     | 4.0%          | -                                       | 1,393,800                     | 53,800     | 4.0%          | 1,279,666         | 1,371,304         | 1,099,865         |
| 400.01                                    | Transportation - Private schools      |      | 637,000                       | 664,740                            | 27,740     | 4.4%          | -                                       | 664,740                       | 27,740     | 4.4%          | 624,873           | 690,047           | 535,347           |
| 400.04                                    | Transportation - Occ. Educ.           |      | 56,500                        | 98,215                             | 41,715     | 73.8%         | -                                       | 98,215                        | 41,715     | 73.8%         | 56,625            | 47,423            | 18,692            |
| 400.04                                    | Transportation - Special Education    |      | 1,362,000                     | 1,419,240                          | 57,240     | 4.2%          | -                                       | 1,419,240                     | 57,240     | 4.2%          | 1,299,962         | 728,507           | 732,573           |
| 402                                       | Transportation - Athletic/Field trips |      | 395,725                       | 406,495                            | 10,770     | 2.7%          | -                                       | 406,495                       | 10,770     | 2.7%          | 285,647           | 232,356           | 253,278           |
|   | <b>Total Private Carrier Services</b> |      | \$ 3,791,225                  | \$ 3,982,490                       | \$ 191,265 | 5.0%          | \$ -                                    | \$ 3,982,490                  | \$ 191,265 | 5.0%          | 3,546,773         | 3,069,637         | 2,639,755         |
|   | <b>TOTAL PUPIL TRANSPORTATION</b>     |      | \$ 3,999,225                  | \$ 4,215,340                       | \$ 216,115 | 5.4%          | \$ -                                    | \$ 4,215,340                  | \$ 216,115 | 5.4%          | 3,743,907         | 3,259,434         | 2,819,913         |

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

Special Ed and Private school costs are variable depending on quad assignments and student placement which varies year to year.

Expect Transportation CPI increase of ~4%

Current costs are higher than previous year. Timing of school start times makes ride sharing difficult

5510.400 reflects increased cost of performance bond

**NEW CONSIDERATIONS**

**IRVINGTON UNION FREE SCHOOL DISTRICT**

**Proposed Budget 2026-27**

**EMPLOYEE BENEFITS**

| <u>CODE</u>                    | <u>DESCRIPTION</u>             | <u>2025-26<br/>APPROVED<br/>BUDGET</u> | <u>2026-27<br/>PUSH AHEAD<br/>BUDGET</u> | <u>CHANGE</u>       | <u>%<br/>VARIANCE</u> | <u>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</u> | <u>2026-27<br/>PROPOSED<br/>BUDGET</u> | <u>CHANGE</u>       | <u>% VARIANCE</u> | <u>2024-25<br/>ACTUAL</u> | <u>2023-24<br/>ACTUAL</u> | <u>2022-23<br/>ACTUAL</u> |
|--------------------------------|--------------------------------|--|--|---------------------|-----------------------|--|--|---------------------|-------------------|---------------------------|---------------------------|---------------------------|
| 9010.800                       | Employees' Retirement          | 1,103,758                              | 1,250,000                                | 146,242             | 13.2%                 | 15,212   | 1,265,212                              | 161,454             | 14.6%             | 993,633                   | 821,520                   | 729,855                   |
| 9020.800                       | Teachers' Retirement           | 2,897,140                              | 2,900,000                                | 2,860               | 0.1%                  | 3,495  | 2,903,495                              | 6,355               | 0.2%              | 2,960,282                 | 2,882,052                 | 2,759,694                 |
| 9030.800                       | Social Security                | 2,919,621                              | 3,100,000                                | 180,379             | 6.2%                  | 11,604   | 3,111,604                              | 191,983             | 6.6%              | 2,772,194                 | 2,658,850                 | 2,532,700                 |
| 9040.800                       | Workmen's Compensation         | 245,000                                | 225,000                                  | (20,000)            | -8.2%                 | -  | 225,000                                | (20,000)            | -8.2%             | 357,108                   | 403,993                   | 400,397                   |
| 9045.800                       | Life Insurance                 | 40,200                                 | 40,000                                   | (200)               | -0.5%                 | 100  | 40,100                                 | (100)               | -0.2%             | 32,581                    | 31,394                    | 30,279                    |
| 9050.800                       | Unemployment Insurance         | 36,000                                 | 36,000                                   | 0                   | 0.0%                  | -  | 36,000                                 | 0                   | 0.0%              | 12,950                    | 34,429                    | 21,404                    |
| 9055.800                       | Disability Insurance           | 65,200                                 | 65,000                                   | (200)               | -0.3%                 | 100  | 65,100                                 | (100)               | -0.2%             | 59,029                    | 56,758                    | 54,232                    |
| 9060.800                       | Health Insurance               | 11,829,106                             | 12,573,037                               | 743,931             | 6.3%                  | 13,924   | 12,586,961                             | 757,855             | 6.4%              | 10,142,873                | 9,162,485                 | 8,363,343                 |
| 9065-800                       | Flex Administrative Charges    | 6,000                                  | 6,000                                    | 0                   | 0.0%                  | -  | 6,000                                  | 0                   | 0.0%              | 3,673                     | 3,857                     | 3,770                     |
| 9070.800                       | Contract/Welfare Fund Benefits | 570,400                                | 615,000                                  | 44,600              | 7.8%                  | 480  | 615,480                                | 45,080              | 7.9%              | 831,603                   | 626,959                   | 498,359                   |
| <b>TOTAL EMPLOYEE BENEFITS</b> |                                | <b>\$ 19,712,425</b>                   | <b>\$ 20,810,037</b>                     | <b>\$ 1,097,612</b> | <b>5.6%</b>           | <b>\$ 44,915</b>                                 | <b>\$ 20,854,952</b>                   | <b>\$ 1,142,527</b> | <b>5.8%</b>       | <b>18,165,926</b>         | <b>16,682,297</b>         | <b>15,394,033</b>         |

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

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

**NEW CONSIDERATIONS: Recommended enhancements from Administration**

Benefits associated with new positions/stipends

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

| <u>CODE</u> | <u>DESCRIPTION</u>        | <u>2025-26<br/>APPROVED<br/>BUDGET</u> | <u>2026-27<br/>PUSH AHEAD<br/>BUDGET</u> | <u>CHANGE</u> | <u>%<br/>VARIANCE</u> | <u>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</u> | <u>2026-27<br/>PROPOSED<br/>BUDGET</u> | <u>CHANGE</u> | <u>%<br/>VARIANCE</u> | <u>2024-25<br/>ACTUAL</u> | <u>2023-24<br/>ACTUAL</u> | <u>2022-23<br/>ACTUAL</u> |
|-------------|---------------------------|--|--|---------------|-----------------------|--|--|---------------|-----------------------|---------------------------|---------------------------|---------------------------|
| 9711.600    | Serial Bonds - Principal  | 2,688,000                              | 2,783,000                                | 95,000        | 3.5%                  | -  | 2,783,000                              | 95,000        | 3.5%                  | 2,590,000                 | 2,635,000                 | 2,650,000                 |
| 9711.700    | Serial Bonds - Interest   | 850,956                                | 756,300                                  | (94,656)      | -11.1%                | -  | 756,300                                | (94,656)      | -11.1%                | 956,606                   | 1,075,931                 | 1,453,783                 |
| 9731.600    | B.A.N. Principal          | 0                                      |  | -             | 0.0%                  | -  | 0                                      | 0             | 0.0%                  |                           |                           |                           |
| 9731.700    | B.A.N. Interest           | 0                                      |  | 0             | 0.0%                  | -  | 0                                      | 0             | 0.0%                  |                           |                           |                           |
| 9785.600    | Lease Purchase Principal  | 0                                      |  | 0             | 0.0%                  | -  | 0                                      | 0             | 0.0%                  |                           |                           |                           |
| 9785.700    | Lease Purchase Interest   | 0                                      |  | 0             | 0.0%                  | -  | 0                                      | 0             | 0.0%                  |                           |                           |                           |
|             | <b>TOTAL DEBT SERVICE</b> | <b>\$ 3,538,956</b>                    | <b>\$ 3,539,300</b>                      | <b>\$ 344</b> | <b>0.0%</b>           | <b>\$ 0</b>                                      | <b>\$ 3,539,300</b>                    | <b>\$ 344</b> | <b>0.01%</b>          | <b>3,546,606</b>          | <b>3,710,931</b>          | <b>4,103,783</b>          |

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**  
Based on debt schedules for current bonds outstanding

**NEW CONSIDERATIONS**

**IRVINGTON UNION FREE SCHOOL DISTRICT**

**Proposed Budget 2026-27**

**INTERFUND TRANSFER**

| <u>CODE</u> | <u>DESCRIPTION</u>              | <u>2025-26<br/>APPROVED<br/>BUDGET</u> | <u>2026-27<br/>PUSH<br/>AHEAD</u> | <u>CHANGE</u> | <u>%<br/>VARIANCE</u> | <u>2026-27<br/>NEW BUDGET<br/>CONSIDERATIONS</u> | <u>2026-27<br/>PROPOSED<br/>BUDGET</u> | <u>CHANGE</u> | <u>%<br/>VARIANCE</u> | <u>2024-25<br/>ACTUAL</u> | <u>2023-24<br/>ACTUAL</u> | <u>2022-23<br/>ACTUAL</u> |
|-------------|---------------------------------|--|-----------------------------------|---------------|-----------------------|--|--|---------------|-----------------------|---------------------------|---------------------------|---------------------------|
| 9901.950    | Transfer to Special Aid Fund    | 80,000                                 | 80,000                            | -             | 0.0%                  | -  | 80,000                                 | -             | 0.0%                  | 84,808                    | 75,960                    | 56,957                    |
| 9950.900    | Transfer to Capital Fund        | 0                                      | 0                                 | -             | 0.0%                  |  | 0                                      | -             |                       | 0                         | 0                         | 100,000                   |
|             | <b>TOTAL Interfund Transfer</b> | <b>\$ 80,000</b>                       | <b>\$ 80,000</b>                  | <b>\$ 0</b>   | <b>0.0%</b>           | <b>\$ 0</b>                                      | <b>\$ 80,000</b>                       | <b>\$ 0</b>   | <b>0.0%</b>           | <b>84,808</b>             | <b>75,960</b>             | <b>156,957</b>            |

**PUSH AHEAD VARIANCES - cost of maintaining existing programs and services**

Transfer to Special Aid fund to record district 20% share of providing summer Special Ed services  
Student placement can vary year to year.

**NEW CONSIDERATIONS**