IRVINGTON
UNION FREE SCHOOL DISTRICT

2026-27 Budget Development

Proposed Budget for Adoption

April 21, 2026

Vision for Tomorrow

Our vision is to be an ever stronger district:

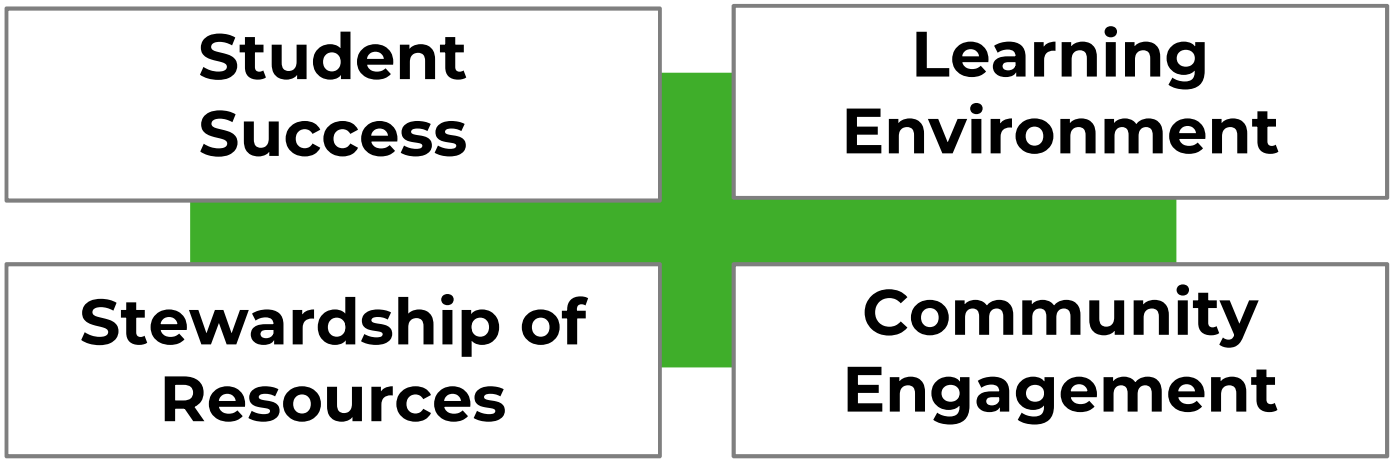
- supporting each student's academic and social emotional growth with continually improving programs
- in safe, well-maintained, flexible learning facilities
- in which our staff is supported with consistent, high-quality professional development and fair contracts
- and our fiscal health is sustainable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

All while being mindful of the tax rate

THE IRVINGTON WAY
Building Bridges to the Future

Aligning the Strategic Plan & Budget

Guiding our work are our Strategic Objectives:



Our Strategic Objectives underpin all budgetary recommendations.

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

Budget Process

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

Responsibility of the Board

- **The Board must:**
  - Determine budgetary ceiling - responsible growth
  - Determine if we should change fund balance appropriation level
  - Maintain a sustainable financial future

Budgetary Summary

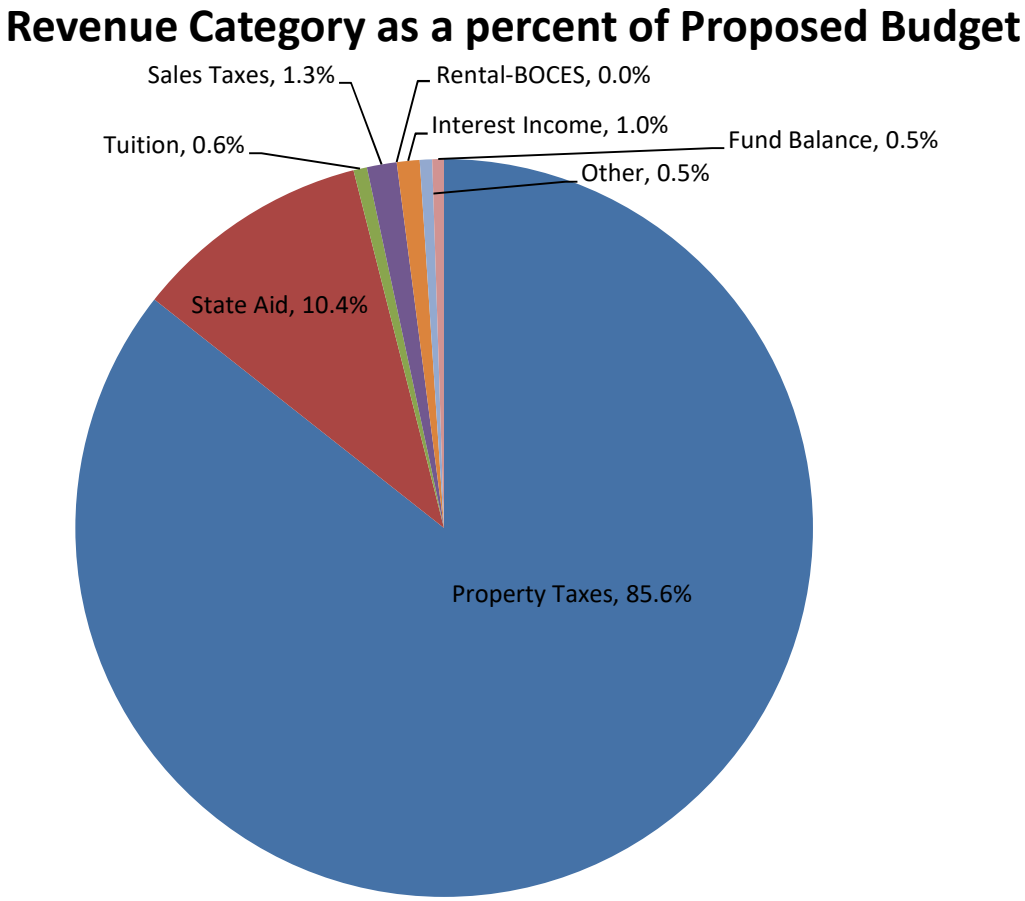
2025-26 Budget	$79,576,400
Push Ahead Increase*	$2,573,630
Amount for New Considerations	$321,930
2026-27 Proposed Budget	$82,471,960
	3.64% increase

* Push Ahead calculations include increases and decreases in our various budget lines. Please see the budget detail sheets that accompany all our presentations for this detail.

Proposed Revenue Budget

REVENUE SOURCE	2025-26 BUDGET	2026-27 PROPOSED BUDGET	$ VARIANCE	% VARIANCE
Property Taxes	$67,970,747	$70,606,325	$2,635,578	3.9%
State Aid	$8,115,091	$8,593,380	$478,289	5.9%
Tuition	$351,000	$485,180	$134,180	38.2%
Sales Taxes	$1,000,000	$1,081,855	$81,855	8.2%
Rental-BOCES	$344,672	$0	($344,672)	-100.0%
Interest Income	$865,455	$825,000	($40,455)	-4.7%
Other	$506,935	$445,720	($61,215)	-12.1%
Subtotal	$79,153,900	$82,037,460	$2,883,560	3.6%
Approp. Fund Balance	$422,500	$422,500	$0	0.0%
TOTAL BUDGET	**$79,576,400**	**$82,459,960**	**$2,883,560**	**3.62%**

Proposed Revenue Budget



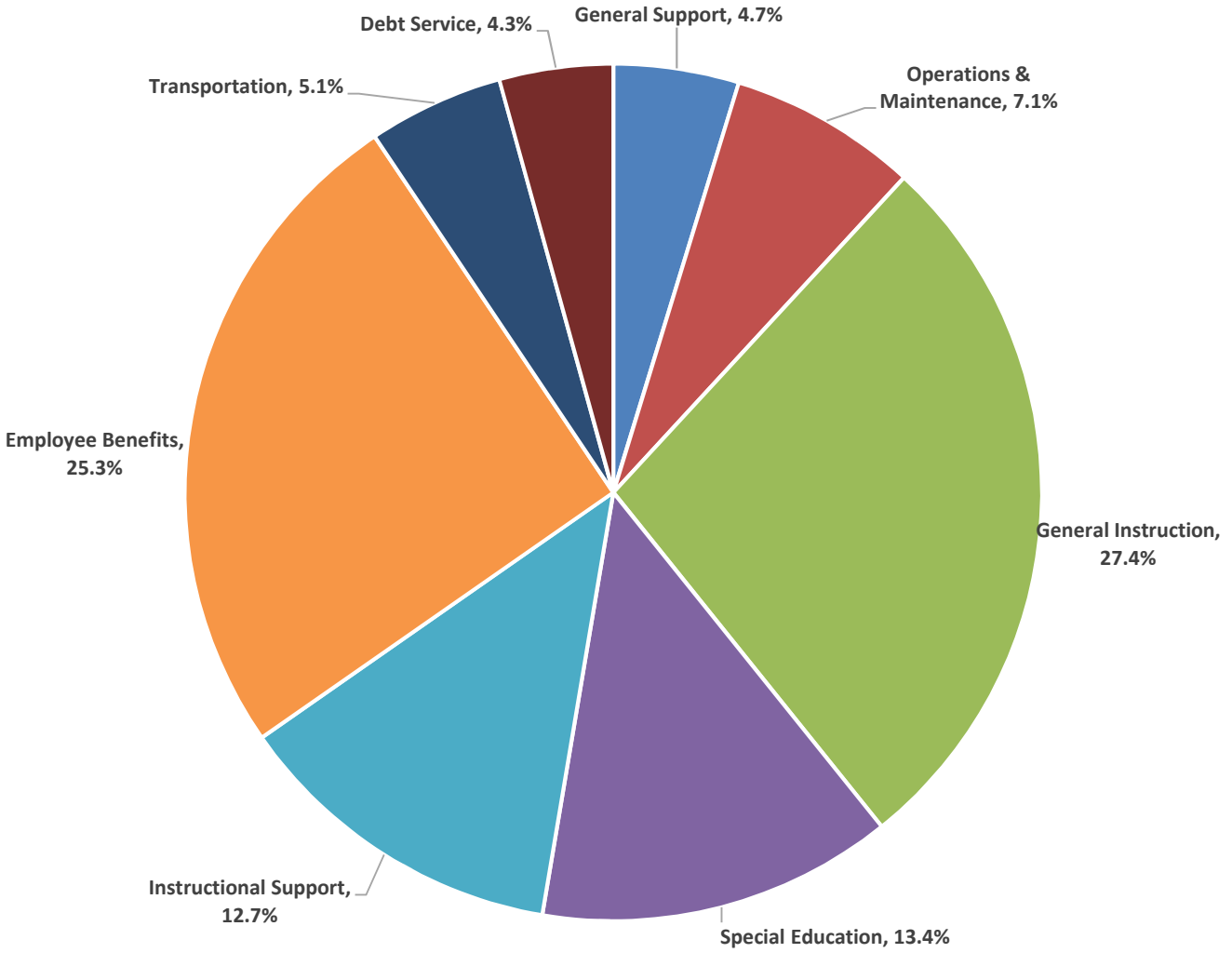
Tax Levy Cap

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

Proposed Budget Expenditure by Major Function Area

DESCRIPTION	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
General Support	3,962,122	3,901,347	(60,775)	-1.5%	0	3,901,347	(60,775)	-1.5%
Operations & Maint	5,726,530	5,883,241	156,711	2.7%	0	5,883,241	156,711	2.7%
Instruction	21,421,513	22,330,397	908,884	4.2%	237,640	22,568,037	1,146,524	5.4%
Special Education	11,045,055	11,070,835	25,780	0.2%	-	11,070,835	25,780	0.2%
Instructional Support	10,170,574	10,399,533	228,959	2.3%	39,375	10,438,908	268,334	2.6%
Transportation	3,999,225	4,215,340	216,115	5.4%	0	4,215,340	216,115	5.4%
Employee Benefits	19,712,425	20,810,037	1,097,612	5.6%	44,915	20,854,952	1,142,527	5.8%
Debt Service	3,538,956	3,539,300	344	0.0%	-	3,539,300	344	0.0%
TOTAL PROPOSED BUDGET	$79,576,400	$82,150,030	$2,573,630	3.2%	$321,930	$82,471,960	2,895,560	3.64%
Proposed Budget Revenue						$82,471,960		
Amount Over						$0		

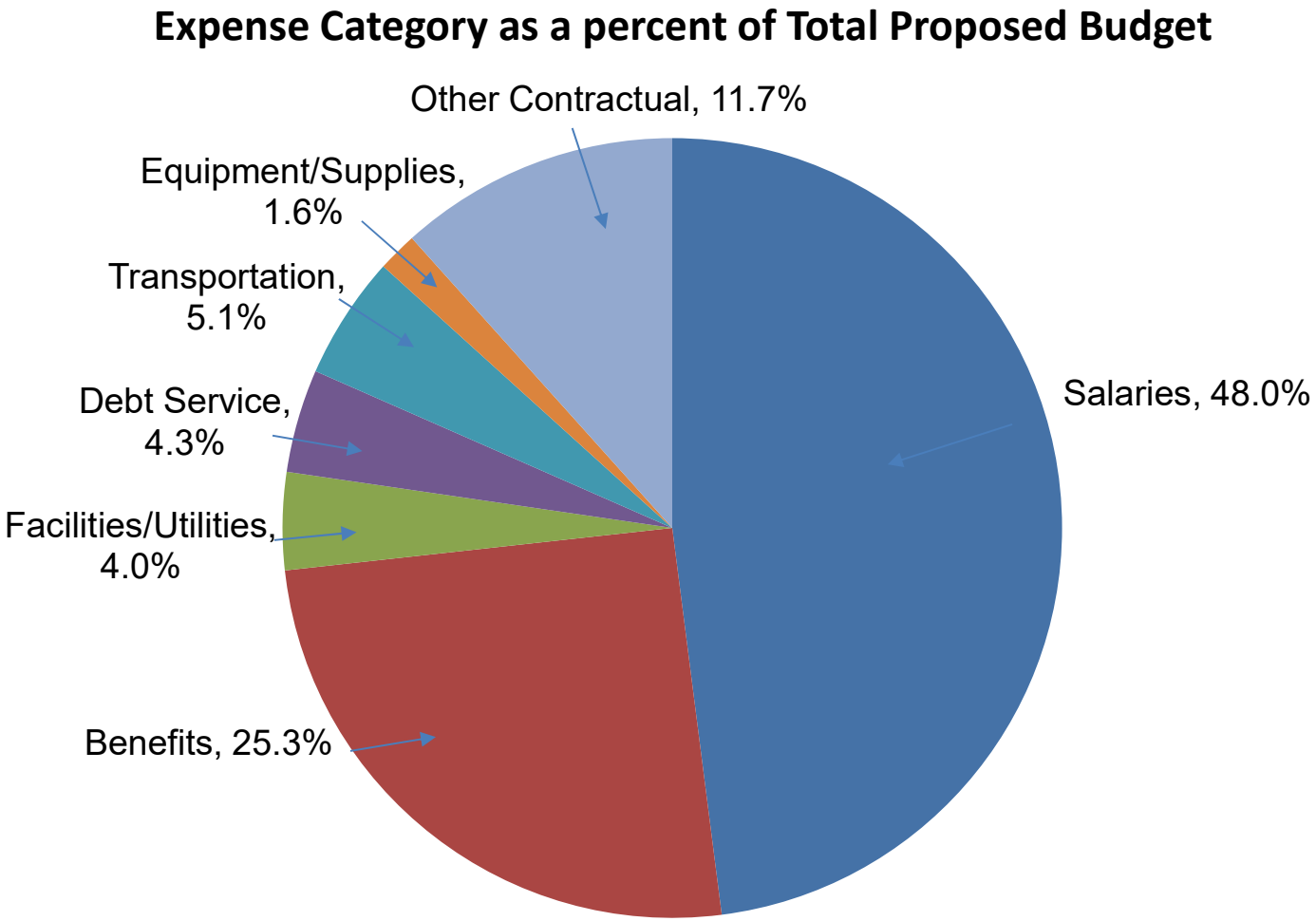
Proposed Budget Expenditure by Major Function Area



Proposed Budget Expenditure by Category

CATEGORY	2025-26 APPROVED BUDGET	2026-27 PROPOSED BUDGET	$ VARIANCE	% VARIANCE	% of BUDGET
Salaries	$38,426,912	$39,570,873	$1,143,961	3.0%	48.0%
Benefits	$19,712,425	$20,854,952	$1,142,527	5.8%	25.3%
Facilities excluding salaries	$3,202,570	$3,328,131	$125,561	3.9%	4.0%
Debt Service	$3,538,956	$3,539,300	$344	0.0%	4.3%
Transportation	$3,999,225	$4,215,340	$216,115	5.4%	5.1%
Equipment/Supplies	$1,216,360	$1,351,399	$135,039	11.1%	1.6%
Other Contractual	$9,479,952	$9,611,965	$132,013	1.4%	11.7%
TOTAL BUDGET	**$79,576,400**	**$82,471,960**	**$2,895,560**	**3.6%**	

Budget Expenditure by Category



Summary of All Included New Considerations

Summary of New Considerations	Cost
LinkIt Platform	$15,000
Traffic & Hallway Monitors/Lunch Duty Supervision	$184,224
HS Art .4 FTE	$57,483
Summer College Workshop	$5,130
Unified Flag Football	$12,592
Batting Cage	$7,500
Classroom Furniture	$40,000
Total	**$321,929**

Irvington School Budget Trends

YEAR	BUDGET	% BUDGET INCREASE	TAX RATE per $1000	INCREASE
2011-12	$50,324,892	0.91%	$592.19	3.54%
2012-13	$51,156,000	1.65%	$613.84	3.66%
2013-14	$54,070,000	5.70%	$645.81	5.21%
2014-15	$56,294,000	4.11%	$665.35	3.03%
2015-16	$57,664,000	2.43%	$690.14	3.73%
2016-17	$58,330,000	1.15%	$698.78	1.25%
2017-18	$59,100,494	1.32%	$19.13	n/a *
2018-19	$61,348,175	3.80%	$19.42	1.51%
2019-20	$62,953,554	2.62%	$19.45	0.14%
2020-21	$64,556,500	2.55%	$20.10	3.37%
2021-22	$66,361,700	2.80%	$20.82	3.58%
2022-23	$68,475,000	3.18%	$20.69	-0.63%
2023-24	$73,079,120	6.72%	$20.30	-1.87%
2024-25	$76,088,100	4.12%	$19.90	-1.99%
2025-26	$79,576,400	4.58%	$19.15	-3.77%
2026-27 **	$82,471,960	3.64%	$18.70	-2.35%

* Due to change to full valuation

** Preliminary Estimate based on March 2026 valuations and Tax Levy estimate to date

Tax Rate & Your Taxes

Formula to calculate your estimated taxes

Assessed value of your property/1000

x

18.70

=

Taxes

Please keep in mind that the $18.70* tax rate per thousand is estimated based on the current assessment roll as of March 2026 and expected changes from additional exemptions and SCARS granted until the roll is finalized in August 2026.

***** Based on most current Assessed Valuation

Contingent Budget

- If there was to be a majority “no” vote on May 19th and a subsequent “no” vote (if the Board chose to have a second vote in June), a Contingent Budget would result.

- A Contingent Budget requires the District to levy no more than the previous year’s levy. This would require **cuts of approximately $2.6 million** and result in a budget increase of only $259,982 from the 2025-26 budget.

- A Contingent Budget would result in no new equipment, no community use of buildings and no capital improvements funded through the General Fund (unless emergency). Other necessary cuts would affect staffing, curriculum/professional development, technology purchases and student programs.

- The District does not have sufficient undesignated fund balance to offset these cuts. Even a partial offset could result in a position of “significant fiscal stress” by the Office of State Comptroller.

Recap of Proposals

The proposals discussed tonight:

- Align with our Strategic Goals and The Irvington Way
- Provide on-going professional development and assessment practices to align with The Irvington Way
- Ensure Special Education-related programs and services meet student needs
- Provide supervision to facilitate block scheduling at the High School
- Represent our commitment to maintaining our facilities
- Update classroom spaces at the High School to support different modes of pedagogy associated with a block schedule
- Address needs of our students and our community

Future Budget Discussions

2026-27 Budget Discussions

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

IRVINGTON
UNION FREE SCHOOL DISTRICT

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

Discussion

Budget@IrvingtonSchools.org

THE IRVINGTON WAY

Building Bridges to the Future