IRVINGTON UNION FREE SCHOOL DISTRICT

2025-26 Proposed Budget Summary

CODE	DESCRIPTION	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
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%
	TOTAL BUDGET	$79,576,400	$82,150,030	$2,573,630	3.2%	$321,930	$82,471,960	2,895,560	3.64%
						Revenue	$82,471,960		
						Over/(Under)	$0		

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget for Adoption 2026-27

BOARD OF EDUCATION

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
1010 Board of Education													
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		10,960	10,913	10,857
	Total Board of Education		$ 53,250	$ 53,250	$ -	0.0%	$ 0	$ 53,250	$ -	0.0%	37,600	38,880	67,618
1040 District Clerk													
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
	Total District Clerk		$ 22,775	$ 25,750	$ 2,975	13.1%	$ 0	$ 25,750	$ 2,975	13.1%	17,434	17,268	54,591
1060 District Meeting													
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
	Total District Meeting		$ 24,500	$ 23,990	$ (510)	-2.1%	$ 0	$ 23,990	$ (510)	-2.1%	25,288	17,539	15,067
TOTAL BOARD OF EDUCATION			$ 100,525	$ 102,990	$ 2,465	2.5%	$ 0	$ 102,990	$ 2,465	2.5%	80,322	73,687	137,276

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Salary increase

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget for Adoption 2026-27

CHIEF SCHOOL ADMINISTRATOR

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
1240 Chief School Administrator													
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
TOTAL CHIEF SCHOOL ADMINISTRATOR			$ 421,655	$ 436,950	$ 15,295	3.6%	$ 0	$ 436,950	$ 15,295	3.6%	388,018	504,654	391,804

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

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget for Adoption 2026-27

FINANCE

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
1310 Business Administration													
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
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
	Total Business Administration		$ 661,677	$ 652,136	$ (9,541)	-1.4%	$ 0	$ 652,136	$ (9,541)	-1.4%	573,413	589,573	541,106
1320 Auditing							-						
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
	Total Auditing		$ 71,000	$ 70,000	$ (1,000)	-1.4%	$ 0	$ 70,000	$ (1,000)	-1.4%	57,880	60,580	56,400
1325 Treasurer							-						
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
	Total Treasurer		$ 154,725	$ 108,600	(46,125)	-29.8%	$ 0	$ 108,600	$ (46,125)	-29.8%	146,813	140,088	132,664
	TOTAL FINANCE		$ 887,402	$ 830,736	$ (56,666)	-6.4%	- $ 0	$ 830,736	$ (56,666)	-6.4%	778,106	790,241	730,170

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services
Salary decrease due to staff changes
BOCES increase represents current subscriptions, offet in Other Expense
Auditing services reduced to reflect recent spending trend

NEW CONSIDERATIONS:

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

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
1420 Legal													
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
	Total Legal		$ 419,865	$ 420,700	$ 835	0.2%	$ 0	$ 420,700	$ 835	0.2%	187,993	381,632	226,844
1430 Personnel													
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
	Total Personnel		$ 188,530	$ 195,297	$ 6,767	3.6%	$ 0	$ 195,297	$ 6,767	3.6%	133,540	149,645	116,114
1480 Public Information													
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
	Total Public Information		$ 156,235	$ 130,957	$ (25,278)	-16.2%	$ 0	$ 130,957	$ (25,278)	-16.2%	85,482	82,407	99,151
	TOTAL STAFF		$ 764,630	$ 746,954	$ (17,676)	-2.3%	$ 0	$ 746,954	$ (17,676)	-2.3%	407,015	613,684	442,109

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 for Adoption 2026-27

OPERATIONS AND MAINTENANCE

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
1620 Operations													
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
SUB-TOTAL OPERATIONS			$ 4,374,129	$ 4,557,213	$ 183,084	4.2%	$ 0	$ 4,557,213	$ 183,084	4.2%	4,103,497	3,813,524	3,604,394
1621 Maintenance/Grounds													
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
SUB-TOTAL MAINTENANCE/Grounds			$ 1,352,401	$ 1,326,028	$ (26,373)	-2.0%	$ 0	$ 1,326,028	$ (26,373)	-2.0%	1,557,628	1,080,407	972,343
TOTAL OPERATIONS AND MAINTENANCE			$ 5,726,530	$ 5,883,241	$ 156,711	2.7%	$ 0	$ 5,883,241	$ 156,711	2.7%	5,661,125	4,893,931	4,576,737

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 for Adoption 2026-27

MESSENGER AND MAILING

CODE	DESCRIPTION	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
1670 Messenger and Mailing												
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
TOTAL MESSENGER & MAILING		$ 53,000	$ 54,000	1,000	1.9%	$ 0	$ 54,000	$ 1,000	1.9%	32,974	32,064	30,783

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW BUDGET CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget for Adoption 2026-27

CENTRAL DATA PROCESSING

CODE	DESCRIPTION	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
1680 Central Data Processing												
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
TOTAL CENTRAL DATA PROCESSING		$ 910,294	$ 903,357	$ (6,937)	-0.8%	$ 0	$ 903,357	$ (6,937)	-0.8%	915,612	908,222	863,718

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Eqiupment includes 13 network switch upgrades

Reduced BOCES expense now that Infinite Campus is in place

NEW CONSIDERATIONS

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

CODE	DESCRIPTION	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
1900 SPECIAL ITEMS												
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
	TOTAL SPECIAL ITEMS	$ 824,616	$ 826,360	1,744	0.2%	$ 0	$ 826,360	$ 1,744	0.2%	1,877,334	1,444,136	1,955,614

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 for Adoption 2026-27

INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
2010 Curriculum Development													
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
	Total Curriculum Development		$ 736,208	$ 763,090	$ 26,882	3.7%	$ 15,000	$ 778,090	$ 41,882	5.7%	639,973	530,636	493,707
2020 Supervision													
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
	Total Supervision		$ 1,950,193	$ 2,010,784	$ 60,591	3.1%	$ 0	$ 2,010,784	$ 60,591	3.1%	1,703,920	1,674,142	1,494,209
	TOTAL INSTRUCTIONAL IMPROVEMENT / ADMINISTRATION		$ 2,686,401	$ 2,773,874	$ 87,473	3.3%	$ 15,000	$ 2,788,874	$ $102,473	3.8%	2,343,893	2,204,778	1,987,916

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 for Adoption 2026-27
INSTRUCTION

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
2110 Teaching - Regular School													
110-130	Teaching Salaries (K-12)	144.70	18,338,109	18,922,777	584,668	3.2%	88,200	19,010,977	672,868	3.7%	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%	109,440	1,539,387	469,861	43.9%	1,046,634	992,933	952,600
200	Equipment		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
TOTAL TEACHING REGULAR SCHOOL			$ 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
2280 Occupational Education													
490	BOCES Services		273,540	291,776	18,236	6.7%	0	291,776	18,236	6.7%	178,940	80,667	80,031
TOTAL OCCUPATIONAL/CAREER EDUCATION			$ 273,540	$ 291,776	18,236	6.7%	$ 0	$ 291,776	$ 18,236	6.7%	178,940	80,667	80,031
TOTAL ADJUSTED TEACHING REGULAR SCHOOL/OCC ED			$ 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 for Adoption 2026-27

SPECIAL EDUCATION

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
2250. Special Education													
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
	TOTAL SPECIAL EDUCATION		$ 10,965,055	$ 10,990,835	$ 25,780	0.2%	$ 0	$ 10,990,835	$ 25,780	0.2%	9,674,256	9,249,356	8,842,059

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 for Adoption 2026-27

LIBRARY

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
2610 Library													
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
	TOTAL LIBRARY		$ 716,296	$ 703,255	$ (13,041)	-1.8%	$ 0	$ 703,255	$ (13,041)	-1.8%	700,631	670,363	681,382

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 for Adoption 2026-27

INSTRUCTIONAL TECHNOLOGY

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
A2630 - Instructional Technology													
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
	TOTAL INSTRUCTIONAL INFORMATION TECHNOLOGY		$ 1,907,403	$ 1,839,101	$ (68,302)	-3.6%	$ -	$ 1,839,101	$ (68,302)	$ -3.6%	1,778,974	1,878,257	1,262,758

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 for Adoption 2026-27

GUIDANCE SERVICES

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
2810. Guidance													
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
	TOTAL GUIDANCE		$ 1,177,099	$ 1,179,496	$ 2,397	0.2%	$ 5,130	$ 1,184,626	$ 7,527	0.6%	1,126,639	1,106,114	1,078,064

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 for Adoption 2026-27

PUPIL PERSONNEL SERVICES

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
2815. Health Services													
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
	Total Health Services		$ 694,981	$ 741,063	46,082	6.6%	$ 0	$ 741,063	46,082	6.6%	885,505	820,601	593,552
2820. Psychologists													
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
	Total Psychologists		$ 798,351	$ 840,480	42,129	5.3%	$ 0	$ 840,480	42,129	5.3%	685,040	748,904	634,060
2825. Social Work Services													
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	100.0%	0	0	0
450	Supplies		3,100	3,100	-	0.0%	0	3,100	0	0.0%	203	359	3,287
	Total Social Work Services		$ 223,434	$ 231,776	$ 8,342	3.7%	$ 0	$ 231,776	8,342	3.7%	218,662	215,437	202,191
2830. Pupil Personnel Services													
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%			
450	Supplies		0	0	-	0.0%	0	0	0	0.0%			
	Total Social Work Services		$ 370,652	$ 398,934	$ 28,282	7.6%	$ 0	$ 398,934	28,282	7.6%	354,413	348,713	331,794
	TOTAL PUPIL PERSONNEL SERVICES BUDGET		$ 2,087,418	$ 2,212,253	$ 124,835	6.0%	$ -	$ 2,212,253	$ 124,835	6.0%	2,143,620	2,133,655	1,761,597

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 for Adoption 2026-27

CO-CURRICULAR ACTIVITIES

CODE	DESCRIPTION	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
2850 Co-Curricular Activities												
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
TOTAL CO-CURRICULAR ACTIVITIES		$ 304,475	$ 360,200	$ 55,725	18.3%	$ -	$ 360,200	$ 55,725	18.3%	303,399	264,684	219,165

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 for Adoption 2026-27

INTERSCHOLASTIC ATHLETICS

CODE	DESCRIPTION		FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
2855 Interscholastic Athletics														
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
TOTAL INTERSCHOLASTICS ATHLETICS				$ 1,291,482	$ 1,331,354	$ 39,872	3.1%	$ 19,245	$ 1,350,599	$ 59,117	4.6%	1,169,696	1,107,672	963,015

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 for Adoption 2026-27

TRANSPORTATION

CODE	DESCRIPTION	FTE	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
5510 Transportation Services													
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
	Total Transportation Services		$ 208,000	$ 232,850	$ 24,850	11.9%	$ 0	$ 232,850	$ 24,850	11.9%	197,134	189,797	180,158
5540.400 Private Carrier Contracts													
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
	Total Private Carrier Services		$ 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
	TOTAL PUPIL TRANSPORTATION		$ 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 assigments 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 for Adoption 2026-27

EMPLOYEE BENEFITS

CODE	DESCRIPTION	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
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
	TOTAL EMPLOYEE BENEFITS	$ 19,712,425	$ 20,810,037	$ 1,097,612	5.6%	$ 44,915	$ 20,854,952	$ 1,142,527	5.8%	18,165,926	16,682,297	15,394,033

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 for Adoption 2026-27

DEBT SERVICE

CODE	DESCRIPTION	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
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%			
	TOTAL DEBT SERVICE	$ 3,538,956	$ 3,539,300	$ 344	0.0%	$ 0	$ 3,539,300	$ 344	0.01%	3,546,606	3,710,931	4,103,783

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 for Adoption 2026-27

INTERFUND TRANSFER

CODE	DESCRIPTION	2025-26 APPROVED BUDGET	2026-27 PUSH AHEAD	CHANGE	% VARIANCE	2026-27 NEW BUDGET CONSIDERATIONS	2026-27 PROPOSED BUDGET	CHANGE	% VARIANCE	2024-25 ACTUAL	2023-24 ACTUAL	2022-23 ACTUAL
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
	TOTAL Interfund Transfer	$ 80,000	$ 80,000	$ 0	0.0%	$ 0	$ 80,000	$ 0	0.0%	84,808	75,960	156,957

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