

GENERAL SUPPORT

2025-26 PRELIMINARY BUDGET

- ◆ **BOARD OF EDUCATION, DISTRICT CLERK AND DISTRICT MEETING**
- ◆ **CENTRAL ADMINISTRATION**
- ◆ **BUSINESS ADMINISTRATION AND FINANCE**
- ◆ **LEGAL, HUMAN RESOURCE/PERSONNEL AND PUBLIC INFORMATION SERVICES**
- ◆ **OPERATIONS AND MAINTENANCE**
- ◆ **CONTRACTUAL ADMINISTRATIVE EXPENSE**

PELHAM UNION FREE SCHOOL DISTRICT

**2025-26 PRELIMINARY BUDGET
ANAYLSIS**

		2023-24 Actual Expend	2024-25		2025-26 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation
			Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)		
						\$	%	\$	%	
BOARD OF EDUCATION & DISTRICT MEETING (ANNUAL BUDGET VOTE)										
Board of Education										
1010.165.	Clerical P/T	4,758	2,750	2,750	2,750	-	0.0%	-	0.0%	Administrative support for budget vote
1010.400.	Contractual	105,632	64,900	58,836	65,000	100	0.2%	6,164	10.5%	Graphic design services; BOE consultants; video for meetings; training <i>2023-24 Actual includes non-recurring costs (strategic planning)</i>
1010.450.	Supplies & Materials	2,518	1,500	1,380	2,500	1,000	66.7%	1,120	81.2%	Printing & communications with public, including budget brochure
1010.490	BOCES Services	15,100	12,000	12,000	12,500	500	4.2%	500	4.2%	Board Docs fee (see also BOCES section of Budget Book)
District Clerk										
1040.160	District Clerk-Stipend	13,883	15,000	15,450	15,450	450	3.0%	-	0.0%	Stipend for District Clerk
District Meeting (Annual Budget Vote)										
1060.400.	Contractual Expense	27,037	26,200	26,200	28,000	1,800	6.9%	1,800	6.9%	Printing costs, voting machine rentals, contracted day workers for vote, advertising, etc.
1060.450.	Supplies & Materials	0	2,000	1,635	2,000	-	0.0%	365	22.3%	Paper supplies-vote
TOTAL - BOE & DISTRICT MEETING		168,928	124,350	118,251	128,200	3,850	3.1%	9,949	8.4%	

The District is governed by a seven member Board of Education which performs the leadership and policy making function of the District. The major expenditures in these budget lines are for:

- communication with the public, including publication and mailing of newsletters, production of the budget brochure and broadcast of Board meetings.
- costs associated with the District budget vote and election such as stipends for the Board of Registrars and inspectors of election, ballots and other supplies & materials for the budget vote.
- stipend for the District Clerk
- consultants for District-wide initiatives

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CENTRAL ADMINISTRATION										
1240.150	Superintendent's Salary	275,010	281,198	287,788	286,852	5,654	2.0%	(936)	-0.3%	Salary for District Superintendent
1240.160	Clerical Salaries	273,049	263,550	286,408	271,420	7,870	3.0%	(14,988)	-5.2%	Administrative staff salaries in Central Office (3 FTE) <i>2024-25 Est. Expenditures includes seasonal help</i>
1240.400.	Contractual Expense	94,834	51,500	81,442	47,000	(4,500)	-8.7%	(34,442)	-42.3%	Communication expenses, consultants, professional development, meeting expenses, etc. <i>2023-24 Actual reflects non-recurring cost (cultural competency professional development)</i> <i>2024-25 Est. Expenditure reflects non-recurring cost (consulting services for Title grant development)</i>
1240.450.	Supplies & Materials	4,492	9,415	9,352	10,000	585	6.2%	648	6.9%	Office supplies, postage, paper, etc.
TOTAL - CENTRAL ADMINISTRATION		647,385	605,663	664,990	615,272	9,609	1.6%	(49,718)	-7.5%	

These codes include the salaries for the Superintendent and certain administrative staff within the Central Office, as well as contractual office expenditures.

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BUSINESS ADMINISTRATION & FINANCE										
1310.150.	Assistant Superintendent for Business-Salary	240,010	242,448	260,163	260,601	18,153	7.5%	438	0.2%	Salary for Assistant Superintendent for Business <i>Budget increase reflects salary adjustment in 2024-25</i>
1310.160.	Clerical Salaries	585,642	555,459	563,205	571,764	16,305	2.9%	8,559	1.5%	Administrative staff salaries in Business Office (5.4 FTE)
1310.400.	Contractual Expense	34,331	40,440	40,393	37,630	(2,810)	-6.9%	(2,763)	-6.8%	ACA compliance, postage, bid fees, conferences, memberships, etc.
1310.450.	Supplies & Materials	9,279	11,400	10,000	12,000	600	5.3%	2,000	20.0%	Office supplies, paper, check stock, etc.
Auditing										
1320.400.	Contractual Expense	75,950	78,700	78,550	82,000	3,300	4.2%	3,450	4.4%	External, internal and claims audit services; financial advisor fees & fixed asset management fee
TOTAL - BUSINESS ADMIN. & FINANCE		945,509	928,947	952,311	964,495	35,548	3.8%	12,184	1.3%	

These codes include the salaries for staff in the Business Office. The Business Office oversees the financial operations of the District including contracts, payroll & employee benefits, insurance, transportation, the child nutrition program, residency investigations, accounts receivable and payable, compliance reporting, audits (external, internal, claims, OSC) and annual reporting to NYS (ST-3).

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LEGAL, PERSONNEL & PUBLIC INFORMATION & SERVICES										
Legal										
1420.400.	Contractual Expense	120,518	140,000	130,000	140,000	-	0.0%	10,000	7.7%	See 1420.400 note below
Human Resources/Personnel										
1430.150.	HR/Personnel-Salaries	233,229	238,516	239,960	240,355	1,839	0.8%	395	0.2%	Salary for the Executive Director-Human Resources & Leadership
1430.158.	Salary-Non-Contractual Salary Adj.	0	45,000	0	54,000	9,000	20.0%	54,000	n/a	Estimated salary increases for employees not covered under collective bargaining agreements (final salary adjustments to be determined at discretion of BOE)
1430.160.	Salary-Clerical Assistants	126,185	119,368	100,614	141,786	22,418	18.8%	41,172	40.9%	Administrative staff salaries in Human Resource/Personnel department (1.5 FTE) <i>Budget includes staffing for 1.5 FTE; however, 0.5 FTE position has been vacant in 2024-25 to date.</i>
1430.200.	Equipment	0	2,500	0	1,250	(1,250)	-50.0%	1,250	n/a	Small equipment purchases
1430.400.	Contractual Expense	16,145	10,000	14,496	10,000	-	0.0%	(4,496)	-31.0%	Professional development, conferences, advertising/hiring costs for recruitment of personnel <i>2023-24 Actual includes non-recurring costs (search consultants)</i> <i>2024-25 Est. Expenditures includes advertising for replacement of retiring staff</i>
1430.450.	Supplies & Materials	679	5,000	2,372	5,000	-	0.0%	2,628	110.8%	Office supplies, postage, paper
TOTAL - HUMAN RESOURCES/PERSONNEL		376,238	420,384	357,442	452,391	32,007	7.6%	94,949	26.6%	
PUBLIC INFORMATION & SERVICES										
1480.160	Public Information-Salaries	103,930	104,454	107,049	107,144	2,690	2.6%	95	0.1%	Salary for Public Relations Assistant
TOTAL LEGAL, PERSONNEL & PUBLIC INFO		600,686	664,838	594,491	699,535	34,697	5.2%	105,044	17.7%	

- 1420.400.** **Legal-Contractual Expense**
 Legal counsel is utilized for employee contractual relations; labor relations with four collective bargaining associations; statutory & regulatory compliance; Freedom of Information Law (FOIL) requests; student issues (health, welfare, safety, rights, discipline, disabilities, etc.); vendor contract negotiations; tax certiorari proceedings; and capital project work.
- 1430 Codes** **Human Resources/Personnel**
 The Personnel codes include the salary for the Executive Director of Human Resources & Leadership (ED-HR&L), as well as the salary for support staff. The ED-HR&L oversees the human resource function for both certificated & non-certificated staff.
- 1480 Code** **Public Information Services**
 This code includes the salary for the Public Relations Assistant.

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OPERATIONS & MAINTENANCE										
Salaries										
1620.160.	Custodial & Maintenance Salaries	2,265,100	2,383,315	2,419,990	2,516,855	133,540	5.6%	96,865	4.0%	Salaries-Director of Facilities & CSEA Building Services Unit (31.5 FTE) <i>Budget variances reflect two years of salary increase due to the timing of contract negotiations (current contract ratified in September 2024)</i> <i>Partial year staffing vacancies occurred in 2024-25</i>
1620.162.	Summer Help Salaries	94,139	115,000	100,000	115,000	-	0.0%	15,000	15.0%	Temporary hourly summer help
1620.165.	Substitute Coverage-Salaries	161,606	85,000	165,627	100,000	15,000	17.6%	(65,627)	-39.6%	CSEA Building Services Unit overtime & out of title pay <i>Budget increase reflects recent historical experience. Note that 2023-24 Actual & 2024-25 Est. Expenditures higher than usual due to staffing vacancies.</i>
1620.166.	School Related/Emergency	199,750	250,000	198,406	225,000	(25,000)	-10.0%	26,594	13.4%	Overtime for extra duty, school related events & weather-related coverage <i>Budget reduction reflects recent historical experience</i>
TOTAL-SALARIES		2,720,595	2,833,315	2,884,023	2,956,855	123,540	4.4%	72,832	2.5%	
Equipment										
1620.201.	Grounds Equipment	0	20,000	7,199	20,000	-	0.0%	12,801	177.8%	Routine replacement of aged equipment
1620.202	Building Equipment	0	17,000	58,811	17,000	-	0.0%	(41,811)	-71.1%	Power tools, hand tools & small equipment <i>2024-25 Est. Expenditures include anticipated purchase of two replacement vehicles</i>
1620.203.	Mechanical Equipment	99,492	54,200	45,699	65,000	10,800	19.9%	19,301	42.2%	Major equipment for HVAC, plumbing & electrical repairs
TOTAL-EQUIPMENT		99,492	91,200	111,709	102,000	10,800	11.8%	(9,709)	-8.7%	
Utilities										
1620.421.	Fuel	344,530	721,000	400,000	725,000	4,000	0.6%	325,000	81.3%	Oil & gas <i>Area of budget contingency</i>
1620.422.	Light & Power	674,150	929,875	760,000	1,040,000	110,125	11.8%	280,000	36.8%	Electric service <i>Area of budget contingency</i>
1620.423.	Water Service	122,921	153,340	155,000	158,000	4,660	3.0%	3,000	1.9%	Water service
1620.424.	Telephone/Ethernet Service	35,588	76,700	68,000	80,000	3,300	4.3%	12,000	17.6%	Phone & ethernet service
TOTAL-UTILITIES		1,177,189	1,880,915	1,383,000	2,003,000	122,085	6.5%	620,000	44.8%	

See additional detail of all 1620 codes in Appendix 3

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Contractual Expense										
1620.440.	Professional & Consult Svc	207,904	77,500	192,230	102,500	25,000	32.3%	(89,730)	-46.7%	Architects/Engineers/Landscape Architects/Masonry & Roof Consultants <i>2023-24 Actual includes non-recurring costs (playground renovations)</i> <i>2024-25 Est. Expenditures include pre-bond professional fees</i> <i>2025-26 Budget includes allowance for anticipated pre-bond services</i>
1620.441.	Contract Services	291,143	343,900	313,294	351,000	7,100	2.1%	37,706	12.0%	Ongoing annual/other contracts-see detail of code in Appendix <i>2025-26 Budget includes increases for dust mop/mat cleaning, exterminating, and landscaping services; renewing vendors can increase costs by CPI (2.95%)</i>
1620.442.	Building & Equipment Repair	1,043,470	724,200	1,194,465	860,700	136,500	18.8%	(333,765)	-27.9%	See detail of code in Appendix <i>2023-24 Actual includes access control project and Siwanoy playground replacement equipment</i> <i>2024-25 Est. Expenditures includes extraordinary HVAC and sewer line repairs and one-time costs for air conditioning installation, etc.</i> <i>Budget includes some contingency funds for unexpected repairs</i>
1620.443.	Grounds Service & Repair	72,928	95,750	261,238	103,750	8,000	8.4%	(157,488)	-60.3%	Maintenance & repair of outdoor spaces--see detail in Appendix <i>2024-25 Est. Expenditures include Colonial playground renovation costs</i>
1620.444.	Uniforms/CSEA Contractual	30,930	25,000	30,000	29,750	4,750	19.0%	(250)	-0.8%	Uniform purchases & contractually required expense reimbursements <i>2025-26 Budget increase reflects provisions of contract settled in September 2024</i>
1620.446.	Training & Education	600	1,500	935	1,000	(500)	-33.3%	65	7.0%	Computer/asbestos/safety&security workshops & training
1620.447	Property Lease	-515	85,143	2,022	25,000	(60,143)	-70.6%	22,978	1136.4%	Reflects cost of leasing administrative office space (Sanborn Map Building) <i>Note: Accounting pronouncement GASB-87 requires the property lease to be reflected on lines 9788.600 & 9788.700</i> <i>Actual rental cost for the administrative office space totals \$152,451 and \$174,114 for 2023-24 Actual and 2024-25 Est. Expenditures, respectively.</i> <i>Budget includes an allowance for leasehold improvements and other operating costs for the space.</i>
TOTAL-CONTRACTUAL EXP		1,646,460	1,352,993	1,994,184	1,473,700	120,707	8.9%	(520,484)	-26.1%	

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Supplies & Materials										
1620.451.	Custodial Supplies	177,822	165,000	185,000	175,000	10,000	6.1%	(10,000)	-5.4%	Custodial supplies for maintenance of buildings <i>Budget increase reflects recent historical experience</i>
1620.452.	Grounds Supplies	26,063	25,000	32,122	27,500	2,500	10.0%	(4,622)	-14.4%	Athletic fields/playground maintenance supplies
1620.453.	Maintenance Supplies	86,951	159,000	94,999	125,000	(34,000)	-21.4%	30,001	31.6%	Material & supplies for repairs done in-house (electical, plumbing, lighting, etc) <i>2025-26 Budget reduction reflects recent historical experience; some contingent funds held in this code</i>
1620.455.	Vehicle & Equipment Fuel	7,574	10,000	8,500	10,000	-	0.0%	1,500	17.6%	Fuel for vehicles & gas powered equipment
TOTAL-SUPPLIES & MATERIALS		298,410	359,000	320,621	337,500	-21,500	-6.0%	16,879	5.3%	
TOTAL-OPERATIONS & MAINTENANCE		5,942,146	6,517,423	6,693,537	6,873,055	355,632	5.5%	179,518	2.7%	

See additional detail of all 1620 codes in Appendix 3

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CONTRACTUAL EXP.-ADMINISTRATIVE		-								
1910.400.	Unallocated Insurance	444,229	475,000	518,852	581,114	106,114	22.3%	62,262	12.0%	See note below for insurance coverage <i>Budget increase reflects recent historical experience due to coverage and cost increases</i>
1920.400.	School Association Dues	12,870	20,000	17,750	25,000	5,000	25.0%	7,250	40.8%	Membership in national, NYS & local school associations
1930.400.	Judgments and Claims	1,500	1,000	0	1,000	-	0.0%	1,000	n/a	Provision for small claims not covered by insurance
1950.400.	Assessments-Sewer Taxes	47,763	55,000	55,000	55,000	-	0.0%	-	0.0%	Sewer taxes to Town of Pelham
1964.400.	Refund - Real PropTaxes	12,912	0	0	0	-	n/a	-	n/a	Tax certiorari settlements; code not budgeted as reserves are held to meet such payments
1981.490.	BOCES Admin Charges	417,491	416,446	416,446	421,201	4,755	1.1%	4,755	1.1%	Annual administrative fee to BOCES; see note below & BOCES section of Budget Book
TOTAL CONTRACTUAL EXP.-ADMINISTRAT		936,765	967,446	1,008,048	1,083,315	115,869	12.0%	75,267	7.5%	

1910.400 Unallocated Insurance
Code includes policy premiums for items such as multi-peril liability; BOE legal liability; umbrella; automobile; boiler; computers; cyber-security, and student accident insurance.

1981.490. BOCES Admin Charges
The Board of Cooperative Education Services (BOCES) serves to share educational and administrative services among almost 40 area school districts in a cost efficient manner. Component school districts contribute an annual administrative fee for participation.