

BUDGET OVERVIEW

2025-26 PRELIMINARY BUDGET

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Budget Overview

Dr. Cheryl H. Champ
February 26, 2025

Throughout the development of the 2025-2026 Superintendent's Budget, the District administration sought to create a fiscally responsible budget that delivers on our mission of "*Inspiring a Standard of Excellence for All Students*." This budget proposal provides the resources to address both immediate and long-term needs in line with our new strategic plan and keeps with the budget guidance provided by the Board of Education this past October. Despite concerns about stability of funding of the Foundation Aid formula, the Governor's initial budget proposal honored longstanding provisions to increase district allocations by at least 3% per year, as well as maintained the save harmless provision.

This preliminary budget strives to provide needed academic and social-emotional supports to help our students flourish and maintain the rich program offerings our students and community expect from our schools. This budget is attentive to sustainability of operating costs. As this budget was developed, we scrutinized spending to ensure resources are used efficiently and in the areas that align with and support the goals of our strategic plan.

The preliminary budget for the 2025-2026 school year will result in a tax levy increase that is fully compliant with the tax cap legislation, maintains general education, special education, extracurricular and athletic programs, and ensures that class sizes are within the Board of Education's guidelines. This proposed budget takes into account the direction provided by the Board of Education, specifically:

- Maintaining the current academic program;
- Advancing the goals of the new Strategic Plan;
- Supporting special education students;
- Carefully assessing proposed increases in staffing, and
- Exploring acceleration of the District's conversion to electronic student registration.

The 3.69% preliminary budget tax levy increase is tax cap compliant. The levy can be viewed in two parts: a portion to cover operating expenses and a portion driven by exclusions to the tax cap. The operating portion of 2.40% consists of the growth allowed by the tax cap plus the tax base growth factor. The capital exclusions for the District's net local share of debt service on outstanding capital bonds nets a 1.29% increase after use of Debt Service Funds.

Notably, this budget proposes appropriating \$2,075,000 from the Debt Service Fund to offset the local share of debt service, thereby reducing the allowable tax levy (tax burden) by 2.88%. If the District taxed for these revenues, the allowable levy would have been 6.57%.

Below are some key figures at a glance:

Total Appropriations: \$96,290,000
Percent Budget-to-Budget Increase: 2.90%
Total Budget-to-Budget Increase: \$2,710,000
Allowable Tax Levy Increase: 3.69% (including application of Debt Service Fund)
Preliminary Budget Tax Levy Increase: 3.69%

Components of Preliminary Budget 3.69% Tax Increase:

Operating Budget: 2.40%
Capital Budget: 1.29%

Total Preliminary Tax Cap Compliant Increase: 2.40% + 1.29%= 3.69%

STRATEGIC PLAN / PROGRAMMATIC HIGHLIGHTS

The 2025-26 school year marks the second year of the current Strategic Plan launched in the 2024-2025 school year with the following Mission, Vision Values and Priorities:

Mission:

Inspiring a Standard of Excellence for All Students

Vision

The Pelham school community challenges and inspires our students to become knowledgeable, creative and critical thinkers who make ethical choices. We empower students to explore and pursue their own paths to excellence. We embrace diversity, foster belonging for all, and emphasize service and citizenship. We promote well-being and provide a supportive academic environment district wide. Our goal is to prepare students with skills to adapt and flourish in a changing world.

Values:

- Community & Belonging - Grounded in a culture of respect, service, inclusivity and collaboration informed by tradition where all voices matter
- Wellness & Balance - Promoted and supported by an environment committed to the development of overall well-being
- Learning & Growth - Empowered by a rigorous and relevant environment that fosters critical thinking and flexible problem solving

Strategic Priorities:*Personal Growth & Achievement*

- Foster high expectations and provide support for all students and staff so that they develop their passions and interests as they pursue their full potential
- Maintain and develop robust and well-rounded programs across levels and disciplines within and beyond the formal curricula (including early childhood, academics, arts, extra-curricular, enrichment, athletics, service and citizenship, etc.)
- Continue to develop evidence-based, focused interventions and supports that meet the needs of all learners
- Recruit, hire, retain and develop high quality, diverse staff to ensure exceptional learning experiences for all

Belonging & Wellness

- Foster belonging for students, staff and families through inclusive practices and equitable opportunities
- Enhance the support systems that foster the overall well-being of all students and staff
- Promote a culture that balances personal growth, achievement and well-being for all students and staff
- Cultivate a culture of dignity, kindness and civility

Facilities & Sustainable Learning Environments

- Evaluate, develop and implement sustainable short-, mid- and long-term plans for facilities modernization, expansion and flexible use
- Align the use of space and time to the curricular, extracurricular and district-aligned community priorities
- Review and update as needed, district practices, policies, procedures and staffing to ensure safety, health and wellbeing (physical, digital, emotional etc.)

Budget Highlights:

The following budget highlights support the goals of the strategic plan:

- Sustains rich curricular and extracurricular program offerings across all levels while reducing overall FTEs through attrition
- Provides additional staff to meet the growing IEP needs of students as we continue to provide a free and appropriate education for all Pelham students
- Continues to support MTSS through ongoing use of Branching Minds and Data Viz
- Maintains elementary class sizes at or below Board of Education guidelines
- Continues our annual Chromebook refresh cycle for all 5th and 9th graders
- Provides for ongoing maintenance and support of district-wide infrastructure

BUDGET DRIVERS & FACTORS

There are several factors that influence the development of the operating budget, many of which are outside of our control such as the Consumer Price Index (inflation) and tax-based growth factors, which affect our tax cap, state aid formulas, pension rates and state mandates.

The primary drivers in the 2025-2026 budget are as follows:

- Salaries and benefits aligned to our collective bargaining contracts, which comprise approximately 75.6% of the budget.
 - Contractual (and anticipated) salary increases for all employees
 - Increasing health insurance costs
- Increases in BOCES expenditures
- Increases in utilities, contractual costs and transportation costs
- Increases in Special Education costs to meet the needs of students
- Reduction in interest income
- Scheduled decrease in New York State Building Aid
- Retirement of 13 teachers and 1 teaching assistant
- Maintaining contingent funds at 2%

STAFFING

This year, we have 13 veteran teachers and one teaching assistant retiring from the District. These retirements give us a unique opportunity to scrutinize our needs across departments and levels and to replace only those positions that are most needed to meet enrollment and program needs in alignment with our strategic plan. At the same time, we are experiencing growth in services needed for students with disabilities. This results in a net actual to budget reduction of 6.27 in instructional staffing, with 2.80 of that coming from “overages” (extra duty pay), and reduction of one Teaching Assistant position through attrition. Strategic scheduling efforts will

be used to maintain appropriate class sizes while making these reductions. As directed by the Board, we did explore options for accelerating our conversion to a fully digital registration process; however, the current draft budget does not include the necessary additional staffing for that purpose. Should any additional funds be allocated in the final Governor's budget, it is recommended that those funds be used for that purpose. Additionally, we continue to examine opportunities to partner with third party providers for Universal Pre-K. As of now, we do not have the capacity to take on the additional clerical work needed to facilitate the third party process. Again, should additional funding be provided by the state, that could be considered, in partnership with any increase in clerical support to accelerate our registration efforts.

FUND BALANCE/RESERVES

This preliminary budget strategically utilizes fund balance appropriations from several sources at substantially the same level as the prior year budget. Appropriated fund balance from prior year surplus of \$1,230,000 is being used to balance the budget. An appropriation from the Debt Service Fund of \$2,075,000 is being utilized to offset annual debt service. Lastly, appropriations of \$800,000 from the ERS Pension Reserve and \$180,000 from the TRS Pension Reserve are being used to offset pension costs for the 2025-26 school year. Together, the total application of fund balance to supplement revenue in the 2025-2026 budget represents 4.4% of the budget. Overall, the expenditure budget maintains approximately 2% contingency, consistent with prior years.

CLOSING

Our budget largely reflects the direction provided by the Board at the start of the budget development process and reflects our priorities as a District. Most importantly, it sets the course for ensuring our students receive the world-class education they deserve. I would like to offer my most sincere thanks to the Board of Education for providing clear direction. I also extend my appreciation to our Assistant Superintendent for Business, Jim Hricay, and Treasurer, Jackie Vigil. Both have worked tirelessly to support our vision for continued excellence. I would also like to recognize the hard work of Dr. Trisha Fitzgerald, Executive Director for Human Resources and Leadership, Ms. Claire Comerford, Assistant Superintendent for Teaching and Learning, and Ms. Traci Holtz, Assistant Superintendent for Pupil Personnel Services, as well as our administrative team who have crafted budgets that are student-centered, forward-thinking, and efficiently allocate our precious resources.

As this is merely a preliminary budget, I want to emphasize that our public sessions will begin on February 26 and continue throughout March and April. It is our expectation that through the thoughtful analysis of this budget, questions will be raised, and valuable input will be sought that will ultimately lead to the adoption of a budget by the Pelham Board of Education that best reflects the values of our learning community. This preliminary budget is the first step in that journey which will culminate in the school board member election and budget vote on Tuesday, May 20, 2025.

BUDGET OVERVIEW

2025-26 PRELIMINARY BUDGET

ENROLLMENT

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW

Enrollment Data Summary

	2022-23	2023-24	2024-25	2025-26 (Estimated)	
Elementary Schools	1,242	1,286	1,270	1,267	-3
Middle School	643	695	707	665	-42
High School	901	863	853	878	25
Total	2,786	2,844	2,830	2,810	-20

**BUDGET OVERVIEW
ENROLLMENT PROJECTIONS
2025-26 SUMMARY**

Grade	COLONIAL	HUTCHINSON	PROSPECT HILL	SIWANoy	MIDDLE	HIGH	SPECIAL ED.			TOTAL
	SCHOOL	SCHOOL	SCHOOL	SCHOOL	SCHOOL	SCHOOL	Colonial	Hutchinson	Siwanoy	
K *										200
1	44	56	56	39			4	2		201
2	62	69	64	46			4	1		246
3	46	51	56	48						201
4	42	51	56	49					3	201
5	52	58	60	47					1	218
6					217					217
7					229					229
8					219					219
9										252
10										224
11										199
12										203
Totals	288	343	351	270	665	878	8	3	4	2,810
Elementary Schools Totals:					1267					

* Kindergarten enrollment based on projections. Registration commenced on January 13, 2025.

**BUDGET OVERVIEW
ENROLLMENT PROJECTIONS
2025-26 Including Elementary Sections**

Grade	COLONIAL SCHOOL			HUTCHINSON SCHOOL			PROSPECT HILL SCHOOL			SIWANoy SCHOOL		MIDDLE SCH	HIGH SCH	SPEC ED in dist	TOTAL IN DISTRICT	
															Sections	ACS*
K*	21	21		20	19	19	20	20	19	21	20			Col <K-2>	10	
Total	42			58			59			41				8	200	20.0
1	15	15	14	19	19	18	19	19	18	20	19			Hut <K-2>	11	
Total	44			56			56			39				3	195	17.7
2	21	21	20	23	23	23	22	21	21	23	23			Hut <3-5>	11	
Total	62			69			64			46				0	241	21.9
3	23	23		17	17	17	19	19	18	16	16	16		Siw <3-5>	11	
Total	46			51			56			48				4	201	18.3
4	21	21		17	17	17	19	19	18	17	16	16			11	
Total	42			51			56			49					198	18.0
5	18	17	17	20	19	19	20	20	20	24	23				11	
Total	52			58			60			47					217	19.7
6												217			217	
7												229			229	
8												219			219	
9													252		252	
10													224		224	
11													199		199	
12													203		203	
Totals	288			343			351			270		665	878	15	2810	
Elementary Schools Totals											1267					

ACS 19.2 19.1 19.5 19.3
Sections 15 18 18 14 Total Sections 65

ELEMENTARY CLASS SIZE STATISTICS:

ACS(k-2) 19.9
ACS(3-5) 18.7
ACS(k-5) 19.3

*ACS = Average Class Size

* Kindergarten enrollment based on projections. Registration commenced on January 13, 2025.

BUDGET OVERVIEW

HISTORICAL OVERVIEW OF ELEMENTARY CLASS SIZE/ENROLLMENT (2015-2026)

SCHOOL	GR	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026 Projected
Colonial	K*	18 19 19	21 20 20	16 17 18	15 16 16	22 23	20 19	19 19	22 21	19 18 18	15 15 14	21 21
Hutchinson		18 18 19	23 23 24	14 15 18	15 16 16	20 20 20	18 17 17	18 17 17	17 17 17	22 22 22	19 19 18	20 19 19
Prospect Hill		22 22	18 18 19	19 21 21	18 18 18	22 23	17 17 17	17 17 17	19 19 18	21 21 20	19 19 18	20 20 19
Siwanoy		18 21	20 20	20 21	19 19 19	22 23	12 12 12	16 16 16	23 22	23 22	20 19	21 20
Colonial	1	16 17 17	19 19 20	21 21 22	17 17 17	16 17 17	21 21	22 21	21 20	23 23	21 21 20	15 15 14
Hutchinson		16 17 20	17 20 20	14 18 19 20	15 18 18	14 16 16	21 21 20	18 17 17	18 18 18	17 17 17	23 23 23	19 19 18
Prospect Hill		18 18	22 23	19 19 20	19 19 19	17 18 19	22 22	20 20 20	18 18 17	19 19 18	22 21 21	19 19 18
Siwanoy		22 23	21 21	21 21	21 22	20 21 21	20 20	22 21	16 16 15	16 16 15	16 15 15	20 19
Colonial	2	20 21	17 17 17	20 20 21	23 23 23	17 17 18	23 22	21 21	23 23	21 20	16 15 15	21 21 20
Hutchinson		19 21 21	17 18 20	19 19 20	16 17 17 17	17 21 22	24 23	23 23 23	18 18 17	19 18 18	17 17 17	23 23 23
Prospect Hill		17 18 18	18 20	17 17 17	20 21 21	18 18 18	20 19 19	22 22	21 21 21	19 18 18	19 19 18	22 21 21
Siwanoy		21 21	16 16 16	21 23	21 22	22 22	20 20 19	22 21	23 22	16 16 16	16 16 16	23 23
Colonial	3	23 24	20 21	16 17 19	20 20 21	23 23 24	18 17 17	24 24	23 22	17 17 16	21 21	23 23
Hutchinson		18 19 20	20 20 20	19 22 22	15 17 19	20 23 23	22 22 21	17 17 17	19 19 19 18	19 19 18	17 17 17	17 17 17
Prospect Hill		17 18 18	17 18 19	19 20	17 18 18	20 21 21	17 16 16	20 19 19	22 21	20 20 19	19 19 18	19 19 18
Siwanoy		19 19 19	20 21	15 16 16	23 24	21 22	18 17	19 19 19	22 22	24 23	17 16 16	16 16 16
Colonial	4	19 20 20	23 23	21 22	17 17 18	20 20 22	22 21 21	17 17 17	16 16 16	22 21	18 17 17	21 21
Hutchinson		23 25 25	18 20 20	21 21 22	16 20 21	17 20 20	25 24 24	23 23 22	18 18 17	20 20 19 19	20 19 19	17 17 17
Prospect Hill		20 21 22	17 18 19	17 19 19	19 20	17 18 19	23 22 22	17 17 17	20 20 19	21 21	20 20 20	19 19 18
Siwanoy		21 23	19 20 20	20 21	24 24	24 24	24 23	22 21	18 18 17	22 22	24 23	17 16 16
Colonial	5	20 21	19 21 21	23 23	22 22	24 24	20 19 19	20 20 20	18 17 17	25 24	21 21	18 17 17
Hutchinson		20 20 22	23 24 25	20 20 20	20 23 24	15 19 20	20 19 19	24 24 23	25 25 25	22 22 21	20 20 20 20	20 19 19
Prospect Hill		18 18 18	21 21 21	18 18 19	18 18 19	19 20	19 18 18	23 23 22	18 17 17	21 20 20	22 21	20 20 20
Siwanoy		23 24	21 21	20 21 21	21 22	25 25	22 22	22 22	20 19	18 18 17	23 22	24 23
SELF CONTAINED												
Colonial		6	6	6	6	6	4	5	4	7	8	8
Hutchinson		4	14	11	16	20	2			2	3	3
Prospect Hill		1	4									
Siwanoy		6	9	8	7	6	5	5	3	3	4	4
		Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS
Colonial			318 16 19.9		324 17 19.1		300 15 20.0		275 14 19.6		288 16 18.0	288 15 19.2
Hutchinson		361 18 20.1	372 18 20.7		340 19 17.9		357 17 21.0		361 36 10.0		365 19 19.2	343 18 19.1
Prospect Hill		303 16 18.9	309 16 19.3		320 17 18.8		324 17 19.1		326 17 19.2		335 17 19.7	351 18 19.5
Siwanoy		274 13 21.1	272 14 19.4		281 13 21.6		261 14 18.6		273 14 19.5		274 15 18.3	270 14 19.3
TOTAL ELEM.		1249	1304		1294		1253		1242		1277	

ACS=Average Class Size

* Kindergarten enrollment based on projections. Registration commenced on January 13, 2025.

BUDGET OVERVIEW
HISTORICAL OVERVIEW OF SECONDARY SCHOOLS ENROLLMENT (2015-2026)

SCHOOL	GR	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026 Projected
PMS	6	245	211	256	229	218	193	213	243	217	229	217
	7	233	244	214	250	234	224	187	213	261	219	229
	8	231	229	250	212	249	235	221	187	217	252	219
Total PMS		709	684	720	691	701	652	621	643	695	700	665
PMHS	9	224	241	217	242	214	237	230	221	201	224	252
	10	213	222	239	214	245	218	237	230	207	199	224
	11	203	213	218	230	215	235	213	237	227	203	199
	12	208	207	209	213	232	217	243	213	228	224	203
Total PMHS		848	883	883	899	906	907	923	901	863	850	878
Total Secondary		1557	1567	1603	1590	1607	1559	1544	1544	1558	1550	1543

BUDGET OVERVIEW

2025-26 PRELIMINARY BUDGET

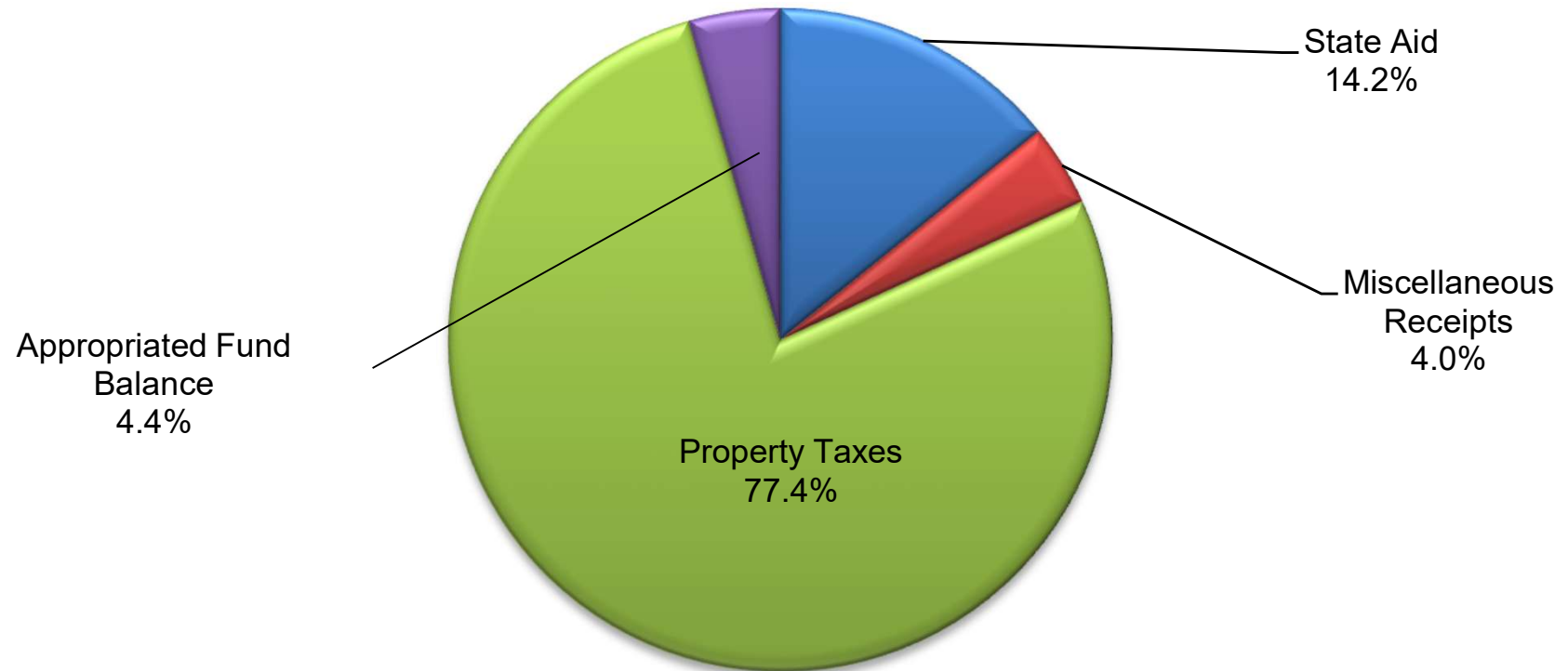
REVENUE

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

	% of 2025-26 Budget	2023-24	2024-25		2025-26	Variance	
		Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Property Taxes	77.4%	70,002,517	71,876,715	71,876,715	74,525,921	2,649,206	2,649,206
State & Federal Aid	14.2%	13,585,337	13,309,176	13,887,164	13,657,725	348,549	(229,439)
Miscellaneous Receipts	4.0%	4,599,004	4,009,109	4,315,635	3,821,354	(187,755)	(494,281)
Appropriated Fund Balance	4.4%	-	4,385,000	-	4,285,000	(100,000)	4,285,000
Total Revenues & Other Funding Sources	100.0%	88,186,858	93,580,000	90,079,514	96,290,000	2,710,000	6,210,486

BUDGET OVERVIEW
SOURCES OF FUNDING
2025-26 Preliminary Budget



BUDGET OVERVIEW

2025-26 PRELIMINARY BUDGET

PROPERTY TAXES

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

PROPERTY TAXES						
	2023-24	2024-25		2025-26	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Property Tax Levy	68,315,756	71,876,715	70,388,643	74,525,921	2,649,206	4,137,278
STAR Aid Grant from NYS	1,686,761	-	1,488,072	-	-	(1,488,072)
Total Property Taxes	70,002,517	71,876,715	71,876,715	74,525,921	2,649,206	2,649,206

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

PROPERTY TAXES

In New York State, school district operations are financed primarily through property taxes. The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levy increases for local governments, including school districts, to no more than two percent or the rate of inflation, whichever is lower (prior to allowable exclusions).

For school districts, Education Law 2023-a specifies a “cap” of the lesser of two percent or inflation (the tax levy limit), but not less than the prior year’s levy. This baseline cap is then adjusted by several factors to produce a “maximum allowable tax levy limit.” Allowable adjustments include pension contribution rate increases greater than two percentage points, certain large legal expenses (tort actions), and the local share of capital expenditures.

This final levy limit can be higher than two percent. In fact, every school district’s tax levy limit will be different. State law requires localities to calculate their levy limits and report their preliminary tax levy to the Comptroller’s Office by March 1 each year, before they adopt their annual budget.

The actual increase in the levy serves as a threshold or trigger for determining what percentage of voters will be required to approve the budget. If a district seeks an increase at or below the levy limit, approval by a simple majority (50 percent plus one vote) suffices. If a district seeks an increase greater than the levy limit, approval by 60 percent of voters is required.

Districts are permitted two chances to obtain voter approval. If voters do not approve the budget in the second vote, the levy is capped at the prior year level.

This 2025-26 preliminary budget proposal calls for a tax levy increase at the allowable tax cap limit; therefore a simple majority approval is required in the current year. See following pages for calculation of the current year tax levy calculation and historical tax levy data.

A property owner’s tax liability will depend on assessed property values, eligibility for STAR (State Tax Assessment Relief) exemption, base proportions for Homestead versus Non-Homestead properties, as well as the school tax levy. See Appendix 2 for more information on STAR exemptions, base proportions and assessed valuations.

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING
Preliminary Tax Levy Calculation for 2025-26 (as of February 20, 2025)

			Change in Levy	
			\$	%
2024-25 Tax Levy		\$71,876,715		
Tax Base Growth Factor District Specific--Provided by Office of Real Property Services	x	1.0045		
	=	\$72,200,160	\$323,445	0.45%
<u>2024-25 Exclusions: Local Share of Capital Expenditures:</u> Debt Service-Principle & Interest Payments Building Aid Appropriation from Debt Service Fund BOCES Capital Exclusion		(6,512,681) 2,148,182 2,175,000 (64,156)		
Total Prior Year Exclusions	-	(2,253,655)	(2,253,655)	(3.14%)
Prior Year Tax Levy Limit	=	\$69,946,505		
Allowable Levy Growth Factor (CPI) (1 + inflation factor up to 2%; actual CPI for 2024 = 2.95%)	x	1.02		
2025-26 Tax Levy Limit (before Exclusions)	=	\$71,345,435	\$1,398,930	1.95%
<u>2025-26 Exclusions: Local Share of Capital Expenditures:</u> Debt Service-Principle & Interest Payments Building Aid Appropriation from Debt Service Fund BOCES Capital Exclusion		6,509,681 (1,292,160) (2,075,000) 37,965		
Total Current Year Exclusions	+	3,180,486	3,180,486	4.42%
2025-26 Allowable Tax Levy (with simple majority approval)	=	\$74,525,921	\$2,649,206	3.69%
2025-26 Proposed Tax Levy		\$74,525,921	\$2,649,206	3.69%

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

TAX LEVY CALCULATIONS (SINCE INCEPTION OF TAX CAP)														
	Actual													Proposed
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Prior Year Tax Levy	53,857,112	55,257,574	57,050,899	58,154,792	59,224,034	59,254,100	60,427,331	61,692,210	63,646,306	65,648,182	67,271,881	68,581,807	70,002,518	71,876,715
Tax Base Growth Factor	1.0048	1.0056	1.0021	1.0029	1.0039	1.0028	1.0038	1.0045	1.0044	1.0051	1.0064	1.0062	1.0072	1.0045
Sub-total	54,115,626	55,567,016	57,170,706	58,323,441	59,455,008	59,420,011	60,656,955	61,969,825	63,926,350	65,982,988	67,702,421	69,007,014	70,506,536	72,200,160
Prior Year Exclusions:														
Capital	(775,582)	(856,345)	(875,647)	(1,037,825)	(1,334,845)	(1,169,320)	(1,534,989)	(1,387,805)	(1,895,188)	(2,494,256)	(3,002,238)	(2,587,620)	(2,254,736)	(2,253,655)
Total Prior Year Exclusions	(775,582)	(856,345)	(875,647)	(1,037,825)	(1,334,845)	(1,169,320)	(1,534,989)	(1,387,805)	(1,895,188)	(2,494,256)	(3,002,238)	(2,587,620)	(2,254,736)	(2,253,655)
Prior Year Tax Levy Limit	53,340,044	54,710,671	56,295,059	57,285,616	58,120,163	58,250,691	59,121,966	60,582,020	62,031,162	63,488,732	64,700,183	66,419,394	68,251,800	69,946,505
Allowable Levy Growth Factor (lower CPI or 2%)	1.0200	1.0200	1.0146	1.0162	1.0012	1.0126	1.0200	1.0200	1.0181	1.0123	1.0200	1.0200	1.0200	1.0200
Current Year Tax Levy Limit before Exclusions	54,406,845	55,804,885	57,116,967	58,213,643	58,189,907	58,984,650	60,304,405	61,793,660	63,153,926	64,269,643	65,994,187	67,747,782	69,616,836	71,345,435
Current Year Exclusions:														
Pension	25,640	773,769	-	-	-	-	-	-	-	-	-	-	6,224	
Capital	1,068,946	875,647	1,037,825	1,334,845	1,169,320	1,534,989	1,387,805	1,852,646	2,494,256	3,002,238	2,587,620	2,254,736	2,253,655	3,180,486
Total Current Year Exclusions	1,094,586	1,649,416	1,037,825	1,334,845	1,169,320	1,534,989	1,387,805	1,852,646	2,494,256	3,002,238	2,587,620	2,254,736	2,259,879	3,180,486
Allowable Tax Levy	55,501,431	57,454,301	58,154,792	59,548,488	59,359,227	60,519,639	61,692,210	63,646,306	65,648,182	67,271,881	68,581,807	70,002,518	71,876,715	74,525,921
\$ Growth	1,644,319	2,196,727	1,103,893	1,393,696	135,193	1,265,539	1,264,879	1,954,096	2,001,876	1,623,699	1,309,926	1,420,711	1,874,197	2,649,206
% Growth	3.05%	3.98%	1.93%	2.40%	0.23%	2.14%	2.09%	3.17%	3.15%	2.47%	1.95%	2.07%	2.68%	3.69%
Actual Tax Levy	55,257,574	57,050,899	58,154,792	59,224,034	59,254,100	60,427,331	61,692,210	63,646,306	65,648,182	67,271,881	68,581,807	70,002,518	71,876,715	74,525,921
\$ Growth	1,400,462	1,793,325	1,103,893	1,069,242	30,066	1,173,231	1,264,879	1,954,096	2,001,876	1,623,699	1,309,926	1,420,711	1,874,197	2,649,206
% Growth	2.60%	3.25%	1.93%	1.84%	0.05%	1.98%	2.09%	3.17%	3.15%	2.47%	1.95%	2.07%	2.68%	3.69%
Tax Levied below Allowable Tax Levy	243,857	403,402	-	324,454	105,127	92,308	-	-	-	-	-	-	-	-
Annual Taxing Capacity Below Allowable Tax Levy	243,857	647,259	647,259	971,713	1,076,840	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148
Consumer Price Index (CPI)	3.20%	2.10%	1.46%	1.62%	0.12%	1.26%	2.13%	2.44%	1.81%	1.23%	4.70%	8.00%	4.12%	2.95%

**BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING
2025-26 Proposed Budget**

ESTIMATED EFFECT OF SCHOOL TAX INCREASE

Example 1: \$850,000 Home Assessment			
2024-25 School Taxes (Base Year)= \$13,793			
	% Change in Assessment		
	3.00%	5.86%	9.00%
Estimated 25-26 School Tax	\$ 13,938	\$ 14,324	\$ 14,750
Tax Increase (Decrease)	\$ 145	\$ 531	\$ 957
% Change	1.05%	3.85%	6.94%

Example 2: \$1,189,396 *Home Assessment			
2024-25 School Taxes (Base Year)= \$19,300			
	% Change in Assessment		
	3.00%	5.86%	9.00%
Estimated 25-26 School Tax	\$ 19,503	\$ 20,044	\$ 20,639
Tax Increase (Decrease)	\$ 203	\$ 744	\$ 1,339
% Change	1.05%	3.85%	6.94%

Example 3: \$1,525,000 Home Assessment			
2024-25 School Taxes (Base Year)= \$24,746			
	% Change in Assessment		
	3.00%	5.86%	9.00%
Estimated 25-26 School Tax	\$ 25,006	\$ 25,700	\$ 26,463
Tax Increase (Decrease)	\$ 260	\$ 953	\$ 1,717
% Change	1.05%	3.85%	6.94%

How to Estimate your School Property Taxes	
Formula	Example
Your Property's Taxable Assessed Value per Town of Pelham	\$1,000,000
÷	÷
\$1,000	\$1,000
=	=
Assessed Value per \$1,000	1000
x	x
\$15.92 2025-26 Preliminary Tax Rate (subject to change)	\$15.92
=	=
School Taxes (Remember: Your School Taxes are only a portion of your annual tax bill)	\$15,920

*2024 tentative average homestead taxable value and average assessment % change based on data provided by the Town of Pelham Assessor's Office as of 1.27.25.

BUDGET OVERVIEW

2025-26 PRELIMINARY BUDGET

STATE AID

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

STATE & FEDERAL AID						
	2023-24	2024-25		2025-26	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Federal Aid						
FEMA Disaster Relief	163,953	-	-	-	-	-
Total Federal Aid	163,953	-	-	-	-	-
State Aid						
Foundation Aid	7,925,664	8,220,534	8,375,931	8,775,862	555,328	399,931
BOCES Aid	2,143,657	1,931,411	2,267,685	1,923,487	(7,924)	(344,198)
High Cost Excess Cost	109,393	64,885	114,721	112,248	47,363	(2,473)
Private Excess Cost	98,745	107,079	37,136	118,333	11,254	81,197
Hardware & Technology	27,328	26,592	27,089	28,432	1,840	1,343
Software, Library & Textbook	224,221	225,456	231,337	230,367	4,911	(970)
Transportation	441,268	468,441	581,555	1,035,240	566,799	453,685
High Tax Aid	116,596	116,596	116,596	116,596	-	-
Building Aid	2,192,116	2,148,182	2,133,114	1,292,160	(856,022)	(840,954)
Other State Aid (outside of State Aid runs):						
Homeless/Foster/Charter School Aid	145,426		2,000	25,000	25,000	23,000
Prior year aid adjustments	(3,030)				-	-
Total State Aid	13,421,384	13,309,176	13,887,164	13,657,725	348,549	(229,439)
Total Federal & State Aid	13,585,337	13,309,176	13,887,164	13,657,725	348,549	(229,439)

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

STATE AID

The District receives aid from New York State based on various aid formulas that take into account factors such as:

- * District spending in certain categories such as capital expenditures (Building Aid), purchases through BOCES (BOCES Aid) and transportation (Transportation Aid). These are known as "expense-driven aids."
- * The cost of educating certain students (High Cost and Private Excess Aids)
- * Enrollment data (Instructional Materials Aid)
- * Total wealth pupil units
- * Income based on adjusted gross income of residents of Pelham as reported on their individual tax returns
- * Average daily attendance of pupils present on a regular school day
- * Average daily membership (measure of enrollment)
- * Regional cost index

The District generally prepares the budget based on published state aid runs. The State Aid figures reflected in the 2025-26 Preliminary Budget are based on the Governor's proposed budget released on January 21, 2025. Revisions to the aid runs may occur as the state budget process evolves. Any such changes in State Aid will be reflected in the 2025-26 budget proposed to the taxpayers in May 2025.

BUDGET OVERVIEW
2025-26 PRELIMINARY BUDGET

MISCELLANEOUS RECEIPTS

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

MISCELLANEOUS RECEIPTS						
	2023-24	2024-25		2025-26	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Day School Tuition-Non Residents	154,456	121,661	147,447	87,787	(33,874)	(59,660)
Day School Tuition-Other Districts	831,435	756,821	830,938	664,591	(92,230)	(166,347)
Westchester County Sales Tax	1,385,911	1,325,000	1,400,000	1,400,000	75,000	-
Shared Town Services	55,022	60,000	55,000	60,000	-	5,000
Rental of Property	23,861	28,200	35,225	62,976	34,776	27,751
Interest on Cash Deposits	1,726,083	1,250,000	1,329,000	1,050,000	(200,000)	(279,000)
Sale of Instructional Materials	7,833	1,000	1,000	1,000	-	-
Refund-Prior Year Arts in Education	189,067	175,000	175,250	200,000	25,000	24,750
Refund-Prior Year Expenses-BOCES	4,326	150,000	168,655	150,000	-	(18,655)
Refund Prior Year Expenses-Other	167,876	121,427	150,000	125,000	3,573	(25,000)
Other Miscellaneous Receipts	53,134	20,000	23,120	20,000	-	(3,120)
Total Miscellaneous Receipts	4,599,004	4,009,109	4,315,635	3,821,354	(187,755)	(494,281)

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

MISCELLANEOUS RECEIPTS

Day School Tuition: Non-Resident & Other Districts includes tuition charged for non-resident students attending secondary school in the District. Such students are accepted to the District based on Board of Education policy. Tuition is charged in accordance with formulas established by NYS.

Westchester County Sales Tax is apportioned among local governments, including school districts, according to state statute. Westchester County enacted a 1% sales tax increase to 8.375% effective August 1, 2019. This change has positively impacted the District's sales tax revenue since 2019-20.

Shared Town Services includes billings to the Town of Pelham for use of school property, including the athletic fields. This arrangement is governed by an Inter-Municipal Agreement.

Rental of Property includes use of school buildings and property by outside organizations based rental contracts and established building usage fees in place.

Interest on Cash Deposits includes earnings on District cash and investments. The District is governed by NYS law and Board of Education policy as to the types of investments it can make.

Refund-Prior Year Arts in Education includes reimbursement from the various school PTAs for arts-in-education and environmental science programs paid for by the District through BOCES.

Refund-Prior Year Expenses-BOCES includes refunds of expenditures made in the prior fiscal year from BOCES.

Refund-Prior Year Expenses-Other includes refunds of expenditures made in the prior fiscal year from various sources.

BUDGET OVERVIEW

2025-26 PRELIMINARY BUDGET

OTHER FUNDING

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

OTHER SOURCES OF FUNDING						
	2023-24	2024-25		2025-26	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Appropriated Fund Balance:						
Prior Year Surplus-Carryforward		1,230,000		1,230,000	-	1,230,000
ERS Pension Reserve		800,000		800,000	-	800,000
TRS Pension Reserve		180,000		180,000	-	180,000
Debt Service Fund	-	2,175,000	-	2,075,000	(100,000)	2,075,000
TOTAL OTHER SOURCES OF FUNDING	-	4,385,000	-	4,285,000	(100,000)	4,285,000

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

OTHER SOURCES OF FUNDING

Appropriated Fund Balance: Prior Year Surplus-Carryforward

This budget proposal reflects an appropriation of \$1,230,000 in fund balance expected to be available at the end of the 2024-25 school year as a funding source to support the 2025-26 budget. This amount equals the prior year appropriation.

Appropriated Fund Balance: ERS Pension Reserve

The proposed amount of \$800,000 represents an appropriation from the District's reserve for retirement contributions to the NYS Employee Retirement System (ERS). This amount equals the prior year appropriation. At June 30, 2024, the ERS Reserve totaled \$2.6 million.

Appropriated Fund Balance: TRS Pension Reserve

The proposed amount of \$180,000 represents an appropriation from the District's reserve for retirement contributions to the NYS Teachers Retirement System (TRS). This amount equals the prior year appropriation. At June 30, 2024, the TRS Reserve totaled \$2.1 million.

Appropriated Fund Balance: Debt Service Fund

The District maintains a Debt Service Fund (DSF), the purpose of which is to satisfy debt service payments of the District, essentially bond interest and principle payments. In a given year, the District can appropriate an amount up to the budgeted debt service payments for that year. The District has historically appropriated some level of funds from the DSF in support of the operating budget, which, in turn, reduces the tax levy. The current budget proposal includes a \$2,075,000 appropriation from the DSF. Without application of this funding, the tax levy increase would have been approximately 6.57% rather than the 3.69% currently proposed.

BUDGET OVERVIEW

2025-26 PRELIMINARY BUDGET

HISTORICAL REVENUES

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

5 YEAR HISTORICAL ACTUAL REVENUES							
	2019-20	2020-21	2021-22	2022-23	2023-24	3 Year Average	5 Year Average
Property Taxes							
Property Tax Levy	60,854,326	63,266,104	65,081,174	66,581,986	68,315,756	66,659,639	64,819,869
STAR Aid Grant from NYS	2,791,980	2,382,079	2,190,707	1,999,822	1,686,761	1,959,097	2,210,270
TOTAL PROPERTY TAXES	63,646,306	65,648,183	67,271,881	68,581,808	70,002,517		
Federal Aid							
Medicaid Assistance	1,242	-	-	-	-	n/a	248
CARES Act	-	76,824	-	7,427	-	2,476	16,850
Emergency Disaster Assistance	-	8,920	156,707	-	163,953	106,887	65,916
TOTAL FEDERAL AID	1,242	85,744	156,707	7,427	163,953		
State Aid							
Foundation Aid	3,510,844	3,510,844	4,357,542	5,896,303	7,925,664	6,059,836	5,040,239
BOCES Aid	1,551,942	1,630,580	1,726,096	1,794,947	2,143,657	1,888,233	1,769,444
High Cost Excess Cost	90,573	104,728	94,604	65,744	109,393	89,914	93,008
Private Excess Cost	95,733	92,864	44,378	72,216	98,745	71,780	80,787
Local Share of Educ Costs	(2,677)					n/a	(2,677)
Hardware & Technology	25,583	26,112	24,436	32,751	27,328	28,172	27,242
Software, Library & Textbook	235,503	236,839	225,569	207,710	224,221	219,167	225,968
Transportation	406,881	344,622	353,780	395,640	441,268	396,896	388,438
High Tax Aid	116,596	116,596	116,596	116,596	116,596	116,596	116,596
Building Aid	1,704,982	1,171,963	1,866,841	2,136,957	2,192,116	2,065,305	1,814,572
Other State Aid:							
Legislative Grants/Bullet Aid	34,270	26,164				n/a	30,217
Miscellaneous other aids & prior year adjust	48,997	243,105	30,370	2,000	142,396	58,255	93,374
Pandemic Adjustment		(85,360)				n/a	(85,360)
Reduction in anticipated aid (20%)	(276,460)					n/a	(276,460)
TOTAL STATE AID	7,542,767	7,419,057	8,840,212	10,720,864	13,421,384		

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2025-26 Preliminary Budget

5 YEAR HISTORICAL ACTUAL REVENUES, Continued							
	2019-20	2020-21	2021-22	2022-23	2023-24	3 Year Average	5 Year Average
Miscellaneous Revenues							
Day School Tuition-Non Residents	165,326	175,116	154,004	153,441	154,456	153,967	160,469
Day School Tuition-Other Districts	996,056	976,380	920,520	931,300	831,435	894,418	931,138
Health Services-Other Districts	74,656	54,728	-	-		n/a	32,346
Westchester County Sales Tax	941,498	1,062,585	1,216,066	1,327,798	1,385,911	1,309,925	1,186,772
Shared Town Services	49,030	30,899	50,077	61,408	55,022	55,502	49,287
Rental of Property	23,703	10,264	24,030	21,910	23,861	23,267	20,754
Interest on Cash Deposits	63,862	9,275	10,467	965,397	1,726,083	900,649	555,017
Sale of Instructional Materials	819	1,639	-	1,485	7,833	3,106	2,355
Refund-Prior Year Arts in Education	226,053	123,058	11,817	67,238	189,067	89,374	123,447
Refund-Prior Year Expenses-BOCES	81,815	129,090	146,591	180,740	4,326	110,552	108,512
Refund Prior Year Expenses-Other	79,702	60,230	160,864	136,940	167,876	155,227	121,122
Other Miscellaneous Receipts	16,292	23,154	53,110	16,204	53,134	40,816	32,379
TOTAL MISCELLANEOUS RECEIPTS	2,718,812	2,656,418	2,747,546	3,863,861	4,599,004		
Interfund Transfers							
Debt Service Fund	-	-	-		-	-	-
Total Revenues & Interfund Transfers	73,909,127	75,809,402	79,016,346	83,173,960	88,186,858	83,459,055	80,019,139

BUDGET OVERVIEW

2025-26 PRELIMINARY BUDGET

APPROPRIATIONS

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
What Makes up the Budget Change?
2025-26 Preliminary Budget

Component of Budget Change	Budget to Budget Change (\$)	% of Budget Change	Proportion of Total Change
<u>Salaries & Employee Benefits:</u>			
Salaries <i>Staff salaries in accordance with collective bargaining unit contracts</i> <i>Savings from 13 veteran teacher and 1 veteran teaching assistant retirements (2.6 FTE positions not filled)</i> <i>Addition of Special Education teachers to meet student need (1.4 FTE addition)</i>	773,000	0.83%	28.52%
Benefits <i>Medical insurance increase (9%)</i> <i>Increase in FICA wage base limit</i>	1,141,000	1.22%	42.10%
<u>Operation & Maintenance of Facilities:</u>			
Increase in utility expense (largely electric)	122,000	0.13%	4.50%
Increase in contractual facilities expenditures for building & grounds maintainance and repair	121,000	0.13%	4.46%
<u>Other Changes:</u>			
Increase in BOCES expenditures related to Art-in-Education program, professional development, and instructional technology	322,000	0.34%	11.88%
Increased transportation costs for out of district students (BOCES, Special Education, Private Schools, Athletic)	217,000	0.23%	8.01%
Increase in commerical insurance costs (rate & coverage)	106,000	0.11%	3.91%
Decrease in Special Education tuition for out of district placements & BOCES costs	(175,000)	-0.19%	-6.46%
Reduction in classroom furnishing to 2 classrooms annually	(75,000)	-0.08%	-2.77%
Net of all other budget changes	158,000	0.17%	5.83%
Budget Change	2,710,000	2.90%	100.00%

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
By Function Code
2025-26 Preliminary Budget

	2023-24 Actual Expenditures	2024-25		2025-26	Budget to Budget Change		Budget to Projected Actual Change	
		Adopted Budget	Projected Actual	Preliminary Budget	\$	%	\$	%
General Support								
Board of Education & General Meeting	168,928	124,350	118,251	128,200	3,850	3.10%	9,949	8.41%
Central Administration	2,193,580	2,199,448	2,211,791	2,279,302	79,854	3.63%	67,511	3.05%
Operations & Maintenance	5,942,146	6,517,423	6,693,537	6,873,055	355,632	5.46%	179,518	2.68%
Special Items	936,765	967,446	1,008,048	1,083,315	115,869	11.98%	75,267	7.47%
Total General Support	9,241,419	9,808,667	10,031,627	10,363,872	555,205	5.66%	332,245	3.31%
Instruction								
Administration & Program Improvement	3,422,270	3,529,961	3,519,806	3,625,330	95,369	2.70%	105,524	3.00%
Regular School Program	32,046,491	32,667,282	33,719,174	33,622,803	955,521	2.93%	(96,371)	-0.29%
Special Education Program	8,187,372	9,543,489	9,169,914	10,014,236	470,747	4.93%	844,322	9.21%
Instructional Support	1,880,059	2,122,574	1,938,598	2,194,164	71,590	3.37%	255,566	13.18%
Pupil Personnel Services	4,620,999	4,864,765	4,830,618	5,022,317	157,552	3.24%	191,699	3.97%
Total Instruction	50,157,191	52,728,071	53,178,110	54,478,850	1,750,779	3.32%	1,300,740	2.45%
Pupil Transportation	1,647,160	2,126,272	2,005,352	2,347,286	221,014	10.39%	341,934	17.05%
Community Services	69,550	92,760	80,817	94,598	1,838	1.98%	13,781	17.05%
Undistributed								
Employee Benefits	18,631,310	22,072,549	20,327,323	22,238,441	165,892	0.75%	1,911,118	9.40%
Debt Service	213,423	199,000	199,000	217,272	18,272	9.18%	18,272	9.18%
Interfund Transfers	9,426,457	6,552,681	6,562,681	6,549,681	(3,000)	-0.05%	(13,000)	-0.20%
Total Undistributed	28,271,190	28,824,230	27,089,004	29,005,394	181,164	0.63%	1,916,390	7.07%
Total Appropriations	89,386,510	93,580,000	92,384,910	96,290,000	2,710,000	2.90%	3,905,090	4.23%

**BUDGET OVERVIEW
APPROPRIATIONS BUDGET
Function Code Descriptions
2025-26 Preliminary Budget**

General Support

The General Support category includes services that support the educational programs of the District including: Board of Education, District Clerk, District Meeting including annual budget vote, Central Administration including the Superintendent's office, Business Administration, Legal, Human Resources/Personnel, Public Information Services, Operations & Maintenance, Insurance, School Association Dues, Sewer Taxes and BOCES Administrative Fees.

For more information, see "General Support" Section of the Budget Book.

Instruction

The Instructional Program category includes direct classroom instruction for regular and special education, supervision and improvement of the instructional program, counseling, health services, psychology, social work services, library & audio-visual services, technology, BOCES, attendance & building safety, co-curricular activities, and interscholastic athletics.

For more information, see "Instructional" Section of the Budget Book.

Transportation

The Pupil Transportation category includes mandated transportation services for students who attend private, parochial and special education schools. In addition, transportation is provided for interscholastic athletic events and in-district transportation for students with IEP-mandated special needs.

For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

Community Services

The Community Services category includes civic activities and community recreation activities associated with the use of Glover, Franklin, Ingalls and other District fields and playgrounds, as well as all other recreational and athletic fields.

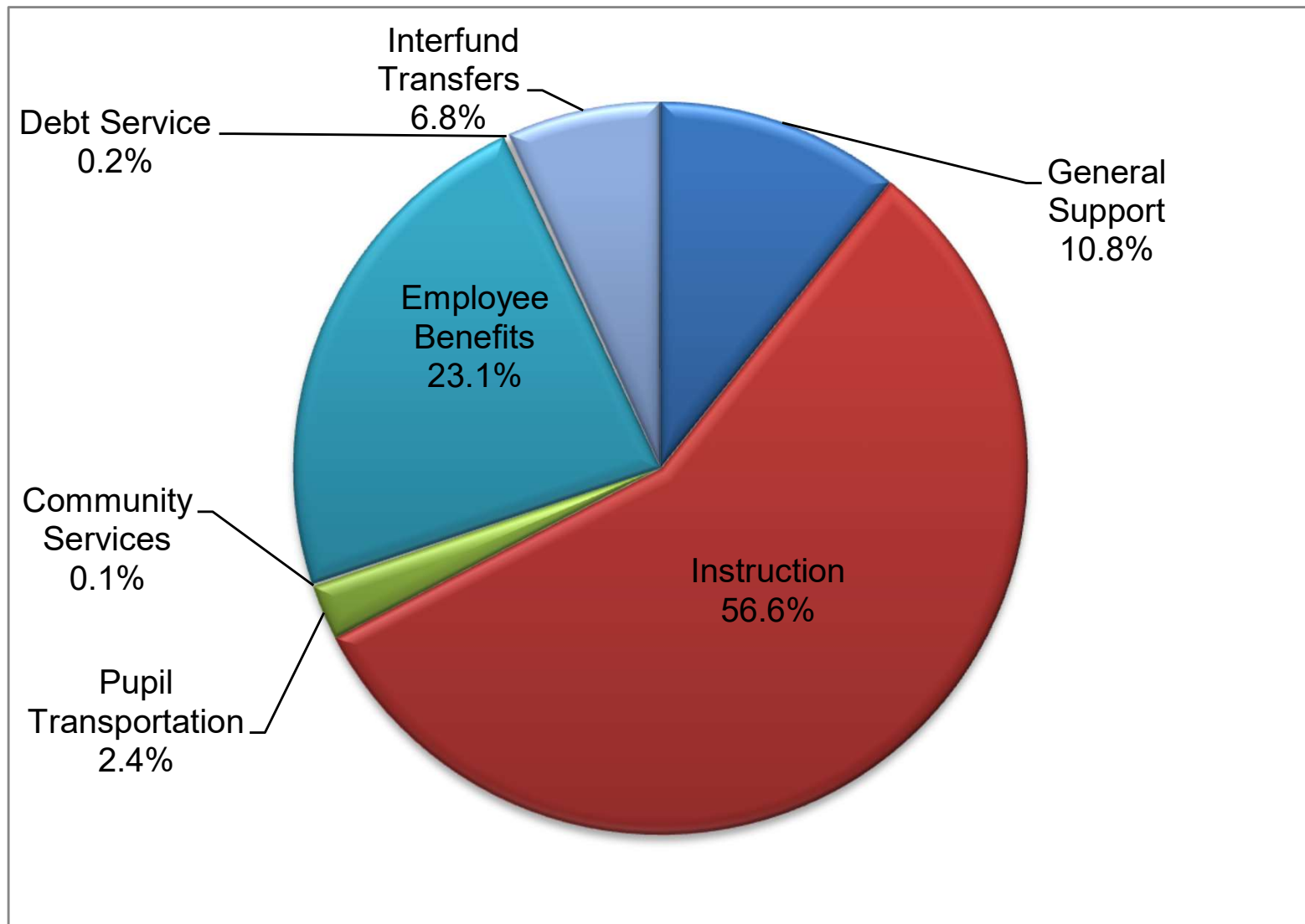
For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

Undistributed

The Undistributed category includes employee benefits, debt service expense and interfund transfers.

For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
BY CATEGORY OF EXPENSE
2025-26 Preliminary Budget



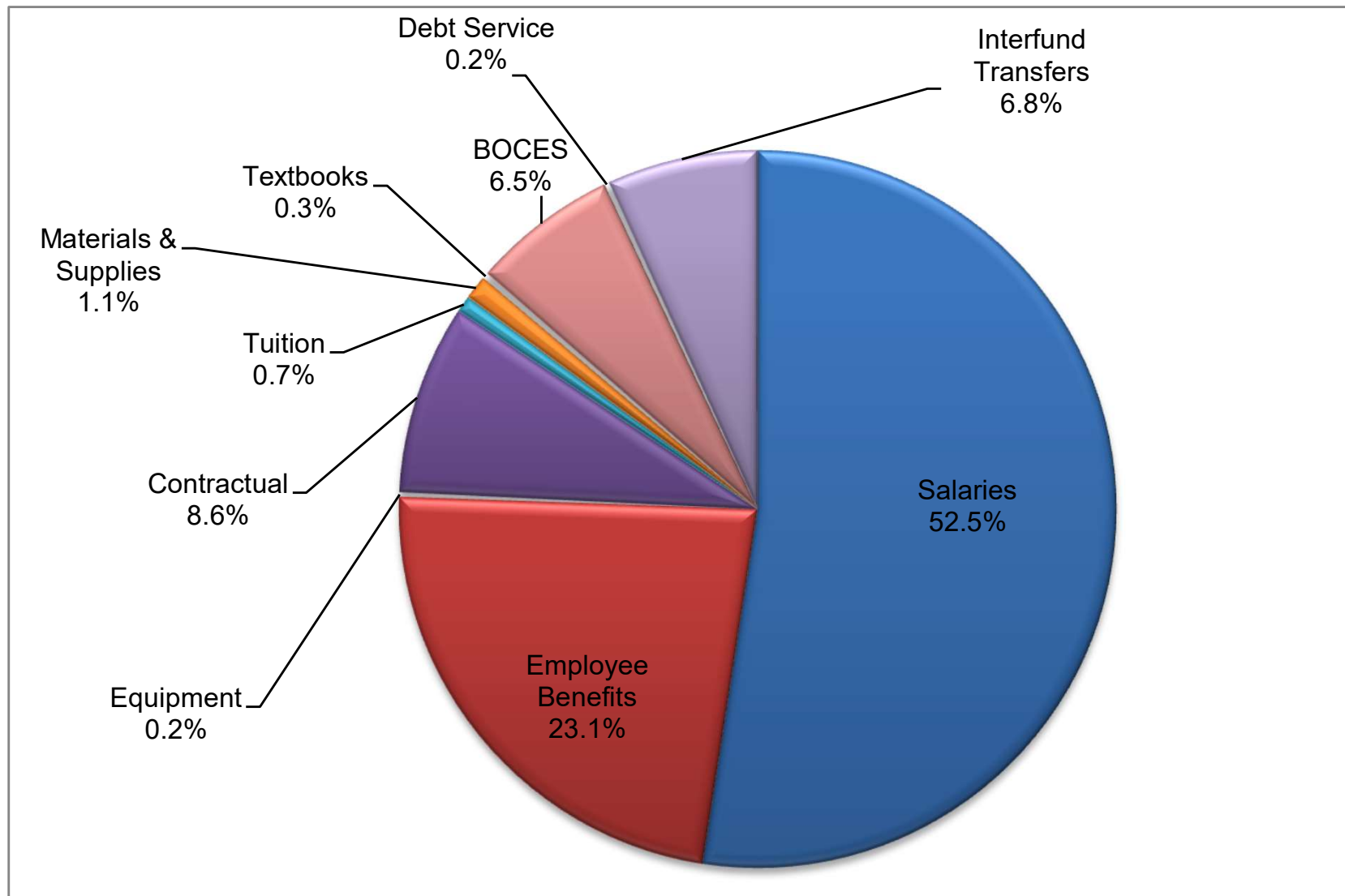
BUDGET OVERVIEW
APPROPRIATIONS BUDGET
5 Year Historical Actual Expenditures
By Function Code
2025-26 Preliminary Budget

	2019-20	2020-21	2021-22	2022-23	2023-24
General Support	6,809,063	8,219,969	8,175,442	8,440,316	9,241,419
Instruction	43,453,292	43,706,773	45,569,353	47,735,716	50,157,191
Transportation	977,063	935,946	1,163,732	1,244,870	1,647,160
Community Services	55,704	52,199	72,294	65,821	69,550
Employee Benefits	15,969,477	16,320,784	16,912,698	17,584,494	18,631,310
Debt Service	-	379,268	82,000	173,175	213,423
Interfund Transfers	3,580,063	3,698,369	6,502,726	6,573,443	9,426,457
Total Expenditures	70,844,662	73,313,308	78,478,245	81,817,835	89,386,510

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
By Category of Expense (Object Code)
2025-26 Preliminary Budget

	2023-24 Actual Expenditures	2024-25		2025-26	Budget to Budget Change		Budget to Projected Actual Change	
		Adopted Budget	Projected Actual	Preliminary Budget	\$	%	\$	%
Salaries	47,379,005	48,760,484	49,585,592	50,508,269	1,747,785	3.58%	922,677	1.86%
Employee Benefits	18,631,310	22,072,549	20,327,323	22,238,441	165,892	0.75%	1,911,118	9.40%
Subtotal-Salaries & Benefits	66,010,315	70,833,033	69,912,915	72,746,710	1,913,677	2.70%	2,833,795	4.05%
Equipment	159,234	268,550	442,931	205,600	(62,950)	-23.44%	(237,331)	-53.58%
Contractual	6,484,478	7,564,643	7,527,900	8,235,626	670,983	8.87%	707,726	9.40%
Tuition	463,813	754,198	513,277	714,827	(39,371)	-5.22%	201,550	39.27%
Materials & Supplies	804,183	1,029,994	926,907	1,038,615	8,621	0.84%	111,708	12.05%
Textbooks	256,379	256,677	239,642	256,582	(95)	-0.04%	16,940	7.07%
BOCES	5,568,228	6,121,224	6,059,657	6,325,087	203,863	3.33%	265,430	4.38%
Debt Service	213,423	199,000	199,000	217,272	18,272	9.18%	18,272	9.18%
Interfund Transfers								
Debt Service Fund	6,527,906	6,512,681	6,512,681	6,509,681	(3,000)	-0.05%	(3,000)	-0.05%
Capital Fund	2,850,000	-	-	-	-	n/a	-	n/a
Special Aid Fund	48,551	40,000	50,000	40,000	-	0.00%	(10,000)	-20.00%
Subtotal-Interfund Transfers	9,426,457	6,552,681	6,562,681	6,549,681	(3,000)	-0.05%	(13,000)	-0.20%
Total Appropriations	89,386,510	93,580,000	92,384,910	96,290,000	2,710,000	2.90%	3,905,090	4.23%

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
BY CATEGORY OF EXPENSE
2025-26 Preliminary Budget



BUDGET OVERVIEW
APPROPRIATIONS BUDGET
5 Year Historical Actual Expenditures
By Category of Expense (Object Code)
2025-26 Preliminary Budget

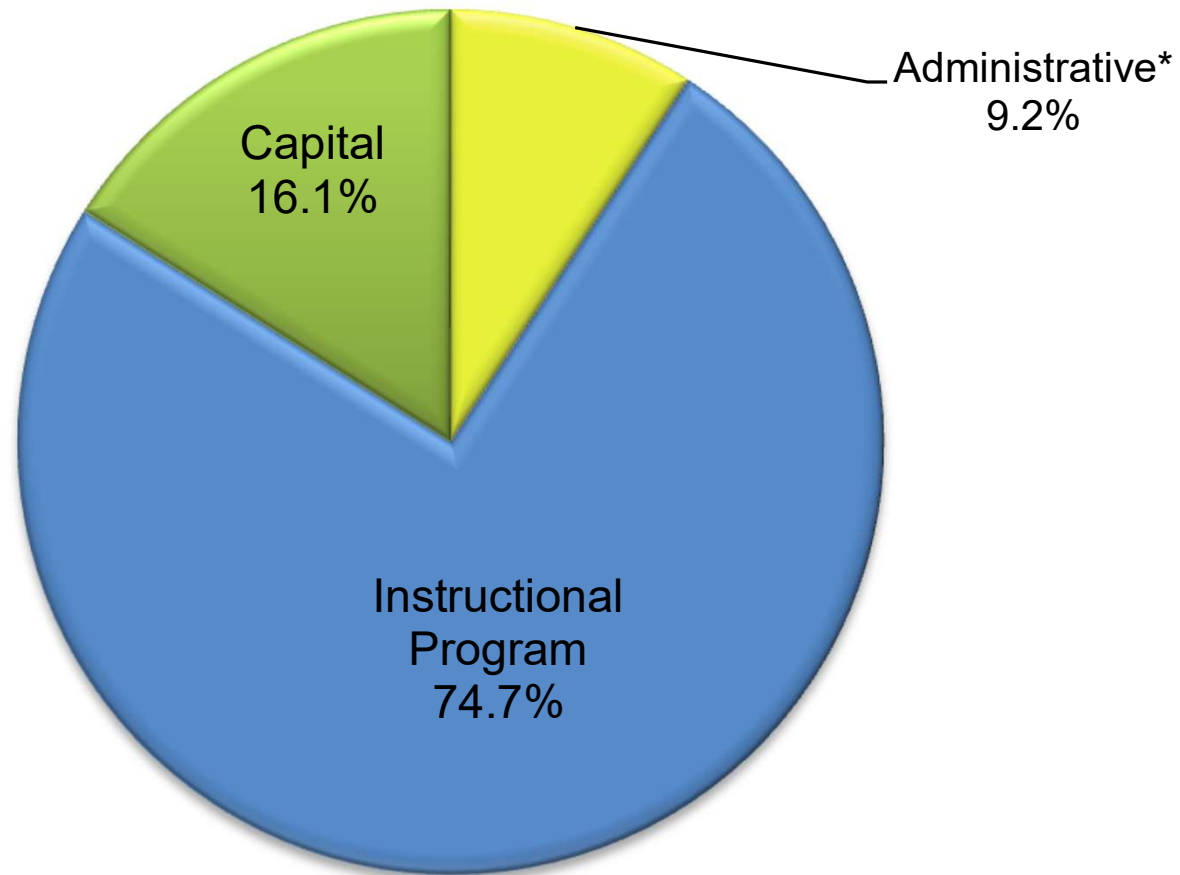
	2019-20	2020-21	2021-22	2022-23	2023-24
Salaries	41,331,338	41,820,162	42,920,166	45,295,782	47,379,005
Employee Benefits	15,969,477	16,320,784	16,912,698	17,584,494	18,631,310
Subtotal-Salaries & Benefits	57,300,815	58,140,946	59,832,864	62,880,276	66,010,315
Equipment	57,268	89,557	36,374	309,020	159,234
Contractual	4,052,840	4,987,160	5,377,637	5,466,009	6,484,478
Tuition	809,927	511,066	480,314	446,651	463,813
Materials & Supplies	877,235	1,268,381	1,564,643	837,149	804,183
Textbooks	195,964	179,311	164,811	264,726	256,379
BOCES	3,970,550	4,059,250	4,436,876	4,867,386	5,568,228
Debt Service	-	379,268	82,000	173,175	213,423
Interfund Transfers					
Debt Service Fund	3,547,403	3,533,512	6,484,453	6,538,706	6,527,906
Capital Fund	-	154,070	-	-	2,850,000
Special Aid Fund	32,660	10,787	18,273	34,737	48,551
Subtotal-Interfund Transfers	3,580,063	3,698,369	6,502,726	6,573,443	9,426,457
Total Expenditures	70,844,662	73,313,308	78,478,245	81,817,835	89,386,510

**BUDGET OVERVIEW
 APPROPRIATIONS BUDGET
 Three Component Category
 2025-26 Preliminary Budget**

	2024-25 Adopted Budget	% Total	2025-26 Preliminary Budget	% Total
Administrative*	8,492,733	9.1%	8,902,742	9.2%
Instructional Program	70,118,226	74.9%	71,934,083	74.7%
Capital	14,969,041	16.0%	15,453,177	16.1%
Total Appropriations	93,580,000	100.0%	96,290,002	100.0%

*Note: This categorization is mandated by NYS Law. The Administrative portion of the budget cannot exceed 10% of the total budget.

BUDGET OVERVIEW
THREE COMPONENT CATEGORY
2025-26 Preliminary Budget



*Note: The Administrative portion of the budget cannot exceed 10% of the total budget per NYS law.

BUDGET OVERVIEW

2025-26 PRELIMINARY BUDGET

STAFFING

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
SUMMARY OF STAFFING CHANGES

	What's happened in the current year	What's planned budget to budget	What's new in the upcoming year
	24-25 Budget to 24-25 Actual	25-26 Budget to 24-25 Budget	25-26 Budget to 24-25 Actual
Budget			
Instructional			
Teachers-Elementary (enrollment fluctuations)	2.00		-2.00
Teachers-Secondary (various curriculum areas)	0.30	0.30	0.00
Teachers-Secondary World Language (attrition)		-1.00	-1.00
Teachers-Secondary ELA (attrition)		-1.00	-1.00
Teachers-Secondary Social Studies (attrition)		-0.60	-0.60
Teachers-Secondary Special Education		1.40	1.40
Teachers-6th period Stipends (overages)	-0.05	-2.85	-2.80
Teaching Assistants-Special Education (attrition)		-1.00	-1.00
Teaching Assistants (shift with grants)	0.45	1.18	0.73
Total Instructional changes	2.70	-3.57	-6.27
Non-Instructional			
Security Monitor (salaried) shifted to contractual	-1.00	-1.00	0.00
Office Assistant (shift with grants)	-0.04	-0.04	0.00
Total Non-Instructional changes	-1.04	-1.04	0.00
Total FTE Change included in Budget	1.66	-4.61	-6.27
Grants			
Instructional & Non-Instructional Changes			
Teaching Assistants (shift with budget)	-0.45	-1.18	-0.73
Office Assistant (shift with grants)	0.04	0.04	0.00
Psychologist-increase current 0.4 FTE to 1.0 FTE		0.60	0.60
Total Instructional & Non-Instructional changes	-0.41	-0.54	-0.13
Total FTE Change included in Grants	-0.41	-0.54	-0.13
Grand Total FTE Changes	1.25	-5.15	-6.40

BUDGET OVERVIEW
SUMMARY OF STAFFING FTE (Full Time Equivalents)
BY LOCATION

TOTAL STAFFING IN DISTRICT	2024-25			2025-26		
	Budget	Actual	Variance	Prelim Budget	Variance to PY Budget	Variance to PY Actual
Secondary Schools	182.72	183.42	0.70	180.15	(2.57)	(3.27)
Elementary Schools	145.00	147.00	2.00	144.00	(1.00)	(3.00)
District-wide Staff	43.80	42.76	(1.04)	42.76	(1.04)	-
FTE Funded through Budget	371.52	373.18	1.66	366.91	(4.61)	(6.27)
<i>FTE Funded through recurring IDEA Grants</i>	<i>8.08</i>	<i>7.67</i>	<i>(0.41)</i>	<i>7.54</i>	<i>(0.54)</i>	<i>(0.13)</i>
<i>FTE funded through Cafeteria Fund</i>	<i>0.10</i>	<i>0.10</i>	<i>-</i>	<i>0.10</i>	<i>-</i>	<i>-</i>
FTE Funded through Grants	8.18	7.77	(0.41)	7.64	(0.54)	(0.13)
TOTAL FTE	379.70	380.95	1.25	374.55	(5.15)	(6.40)

BUDGET OVERVIEW
SUMMARY OF STAFFING FTE (Full Time Equivalent)
BY LOCATION: SECONDARY SCHOOLS

	HIGH SCHOOL			MIDDLE SCHOOL			TOTAL SECONDARY		
	2024-25		2025-26	2024-25		2025-26	2024-25		2025-26
	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget
6th Grade	-	-	-	9.00	9.00	9.00	9.00	9.00	9.00
Art	4.00	4.00	4.00	2.70	2.80	2.80	6.70	6.80	6.80
English	10.00	9.75	8.75	6.00	6.25	6.25	16.00	16.00	15.00
Health	1.00	1.20	1.20	1.00	0.80	0.80	2.00	2.00	2.00
Math	10.20	10.70	10.70	6.80	6.30	6.30	17.00	17.00	17.00
Music	1.20	0.80	0.80	1.80	2.20	2.20	3.00	3.00	3.00
PE	2.20	2.50	2.50	2.80	2.50	2.50	5.00	5.00	5.00
Science	11.20	11.60	11.60	4.55	4.15	4.15	15.75	15.75	15.75
Social Studies	10.00	10.00	9.40	4.00	4.00	4.00	14.00	14.00	13.40
Technology	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
World Language	7.20	6.10	5.10	4.90	5.90	5.90	12.10	12.00	11.00
Bridge Academy	2.00	2.00	2.00	-	-	-	2.00	2.00	2.00
Extra Period Coverages	5.80	5.75	2.95	-	-	-	5.80	5.75	2.95
ENL	1.70	2.00	2.00	1.25	1.25	1.25	2.95	3.25	3.25
Special Education-Teachers	11.60	11.80	11.80	11.40	11.20	12.60	23.00	23.00	24.40
Special Education-TA	1.00	1.00	1.60	2.42	2.87	3.00	3.42	3.87	4.60
<i>Special Education-TA*</i>	<i>4.00</i>	<i>4.00</i>	<i>3.40</i>	<i>1.58</i>	<i>1.13</i>	<i>1.00</i>	<i>5.58</i>	<i>5.13</i>	<i>4.40</i>
Speech/Language	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Assistant Principal	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Attendance	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Counseling	5.00	5.00	5.00	3.00	3.00	3.00	8.00	8.00	8.00
Facilities	10.00	10.00	10.00	4.00	4.00	4.00	14.00	14.00	14.00
Library/Media	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Psychologist	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00
<i>Psychologist*</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>
Safety	0.50	-	-	0.50	-	-	1.00	-	-
Social Worker	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Support staff	2.00	2.80	2.80	1.00	1.20	1.20	3.00	4.00	4.00
FTE Funded through Budget	104.60	105.00	100.20	78.12	78.42	79.95	182.72	183.42	180.15
<i>FTE Funded through recurring Grants</i>	<i>5.00</i>	<i>5.00</i>	<i>4.40</i>	<i>1.58</i>	<i>1.13</i>	<i>1.00</i>	<i>6.58</i>	<i>6.13</i>	<i>5.40</i>
TOTAL FTE	109.60	110.00	104.60	79.70	79.55	80.95	189.30	189.55	185.55

**Staff funded through Federal Grants.*

BUDGET OVERVIEW
SUMMARY OF STAFFING FTE (Full Time Equivalent)
BY LOCATION: ELEMENTARY SCHOOLS

	COLONIAL			HUTCHINSON			PROSPECT HILL			SIWANOE			TOTAL ELEMENTARY		
	2024-25		2025-26	2024-25		2025-26	2024-25		2025-26	2024-25		2025-26	2024-25		2025-26
	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget
Kindergarten	3.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	12.00	11.00	10.00
1st Grade	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	12.00	12.00	11.00
2nd Grade	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	11.00	12.00	11.00
3rd Grade	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00	10.00	10.00	11.00
4th Grade	3.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00	11.00	11.00	11.00
5th Grade	2.00	2.00	3.00	3.00	4.00	3.00	2.00	2.00	3.00	2.00	3.00	2.00	9.00	11.00	11.00
Art	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	2.00	2.00	2.00
Music	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00
PE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00
Staff Developer-ELA K-5	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	1.00	1.00	1.00
Staff Developer-Mathematics K-5	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	1.00	1.00	1.00
World Language	0.75	0.50	0.50	0.85	1.00	1.00	0.50	0.50	0.50	0.90	1.00	1.00	3.00	3.00	3.00
Interventionist	1.00	1.00	1.00	4.00	4.00	4.00	2.00	2.00	2.00	1.00	1.00	1.00	8.00	8.00	8.00
ENL	0.50	0.50	0.50	1.50	0.50	0.50	-	0.50	0.50	-	0.50	0.50	2.00	2.00	2.00
Speech/Language	0.80	0.50	0.50	1.00	1.00	1.00	0.50	0.50	0.50	0.70	1.00	1.00	3.00	3.00	3.00
Occupational Therapist	0.60	0.50	0.50	0.70	0.50	0.50	0.30	0.50	0.50	0.40	0.50	0.50	2.00	2.00	2.00
Special Education-Teachers	2.00	2.00	2.00	7.00	7.00	7.00	1.00	1.00	1.00	2.00	2.00	2.00	12.00	12.00	12.00
Special Ed-Teaching Assistant	1.00	1.00	1.00	4.00	4.00	3.00	1.00	1.00	1.00	1.00	1.00	1.00	7.00	7.00	6.00
<i>Special Ed-Teaching Assistant*</i>	-	-	-	1.00	1.00	1.00	-	-	-	-	-	-	1.00	1.00	1.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00
Facilities	2.00	2.00	2.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	9.00	9.00	9.00
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00
Library/Media	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	5.00	5.00	5.00
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00
Counselor	0.25	-	-	0.25	-	-	0.25	-	-	0.25	-	-	1.00	-	-
Psychologist	1.00	1.25	1.25	1.00	1.25	1.25	1.00	1.25	1.25	1.00	1.25	1.25	4.00	5.00	5.00
FTE Funded through Budget	32.15	32.50	31.50	48.55	48.50	46.50	32.80	33.50	34.50	31.50	32.50	31.50	145.00	147.00	144.00
<i>FTE Funded through recurring Grants</i>	-	-	-	1.00	1.00	1.00	-	-	-	-	-	-	1.00	1.00	1.00
TOTAL FTE	32.15	32.50	31.50	49.55	49.50	47.50	32.80	33.50	34.50	31.50	32.50	31.50	146.00	148.00	145.00
<i>*Staff funded through Federal Grants.</i>											Total Sections		65.00	67.00	65.00

BUDGET OVERVIEW
SUMMARY OF STAFFING FTE (Full Time Equivalent)
BY LOCATION: DISTRICT-WIDE STAFF

DISTRICT-WIDE STAFF	2024-25		2025-26
	Budget	Actual	Budget
Superintendent	1.00	1.00	1.00
Assistant Superintendent-Business	1.00	1.00	1.00
Assistant Superintendent-Pupil Personnel Services	1.00	1.00	1.00
Assistant Superintendent-Teaching & Learning	1.00	1.00	1.00
Executive Director-Personnel	1.00	1.00	1.00
Director-Athletics	1.00	1.00	1.00
Director-Counseling	1.00	1.00	1.00
Director-Facilities	1.00	1.00	1.00
Director-Humanities	1.00	1.00	1.00
Director-Mathematics & Science	1.00	1.00	1.00
Director-Technology	1.00	1.00	1.00
Supervisor for Special Education-6-12 & CSE Chair	1.00	1.00	1.00
Supervisor for Special Education-K-5 & CSE/CPSE Chair	1.00	1.00	1.00
<i>Chairperson-Special Education-K-12 & CSE/CPSE*</i>	0.40	0.40	1.00
K-12 Technology Integration Specialist	1.00	1.00	1.00
Administrative Assistants	11.40	11.36	10.86
<i>Administrative Assistants- funded through recurring grant *</i>	0.10	0.14	0.14
Central Registrar	0.50	0.50	0.50
Support Staff	0.50	-	-
Data Analyst/Chief Information Officer	1.00	1.00	1.00
District Treasurer	1.00	1.00	1.00
Facilities	4.00	4.00	4.00
Groundspeople	4.00	4.00	4.00
Payroll Clerk	1.00	1.00	1.00
Human Resource/Personnel Clerk	0.50	-	0.50
Public Relations Assistant	1.00	1.00	1.00
Lead Safety Monitor	1.00	1.00	1.00
Senior Accounts Payable Clerk	0.50	0.50	0.50
Staff Assistant-Finance & Administration	0.90	0.90	0.90
<i>Staff Assistant-Finance & Administration -funded through Cafeteria Fund</i>	0.10	0.10	0.10
Technology Support Staff	1.00	1.00	1.00
Teaching Assistant-Audio-Visual Media	1.00	1.00	1.00
Transportation Coordinator	0.50	0.50	0.50
TOTAL DISTRICT-WIDE	44.40	43.40	44.00
Funding Source:			
FTE Funded through Budget	43.80	42.76	42.76
<i>FTE funded through Recurring Federal Grants</i>	0.50	0.54	1.14
<i>FTE funded through Cafeteria Fund</i>	0.10	0.10	0.10
TOTAL DISTRICT-WIDE	44.40	43.40	44.00

**Staff funded through Federal Grants.*

BUDGET OVERVIEW
SUMMARY OF FULL TIME EQUIVALENT (FTE) STAFF BY BUDGET CODE

Budget Code	Code Description	2024-25		2025-26	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2024-25 Budget to Actual	Budget to Budget	2025-26 Budget to 24-25 Actual
ADMINISTRATION							
1240.150	Central Administration-Superintendent	1.00	1.00	1.00	-	-	-
1310.150	Business Administration-Ass't. Super. for Business	1.00	1.00	1.00	-	-	-
1430.150	Executive Director-HR & Leadership	1.00	1.00	1.00	-	-	-
2020.150	Supervision-Instructional Salaries	11.00	11.00	11.00	-	-	-
2070.150	In-Service Training & Instruction-Salaries	3.00	3.00	3.00	-	-	-
2250.150	Special Education-Instructional Salaries	3.00	3.00	3.00	-	-	-
2630.150	Director-Technology	1.00	1.00	1.00	-	-	-
2810.150	Director-Counseling	1.00	1.00	1.00	-	-	-
2855.150	Director-Interscholastic Athletics	1.00	1.00	1.00	-	-	-
Total Administration		23.00	23.00	23.00	-	-	-
CLERICAL							
1240.160	Central Administration	2.00	2.00	2.00	-	-	-
1240.160	Data Analyst	1.00	1.00	1.00	-	-	-
1310.160	Business Administration	5.40	5.40	5.40	-	-	-
1430.160	Human Resource/Personnel	1.50	1.00	1.50	(0.50)	-	0.50
1480.160	Public Information Specialist	1.00	1.00	1.00	-	-	-
2020.160	Building Secretaries & Curriculum Support	8.00	8.50	8.50	0.50	0.50	-
2110.160	Attendance & Registration	2.50	2.50	2.50	-	-	-
2250.160	Special Education	1.90	1.86	1.86	(0.04)	(0.04)	-
2810.160	Counseling	2.00	2.00	2.00	-	-	-
2855.160	Interscholastic Athletics-Assistant	1.00	1.00	1.00	-	-	-
5510.160	Pupil Transportation	0.50	0.50	0.50	-	-	-
Total Clerical		26.80	26.76	27.26	(0.04)	0.46	0.50

BUDGET OVERVIEW
SUMMARY OF FULL TIME EQUIVALENT (FTE) STAFF BY BUDGET CODE

Budget Code	Code Description	2024-25		2025-26	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2024-25 Budget to Actual	Budget to Budget	2025-26 Budget to 24-25 Actual
FACILITIES							
1620.160	Operations & Maintenance Staff	31.50	31.50	31.50	-	-	-
7140.160	Community Recreation Services	0.50	0.50	0.50	-	-	-
Total Facilities		32.00	32.00	32.00	-	-	-
INSTRUCTIONAL							
2110.120	Teaching-Regular School-Teachers K-5	88.00	90.00	88.00	2.00	-	(2.00)
2110.130	Teaching-Regular School-Teachers 6-12	107.50	107.80	105.20	0.30	(2.30)	(2.60)
2110.130	Teacher 6-12-Extra Period Overages	5.80	5.75	2.95	(0.05)	(2.85)	(2.80)
2250.151	Special Education-Elementary Teachers	12.00	12.00	12.00	-	-	-
2250.152	Special Education-Secondary Teachers	23.00	23.00	24.40	-	1.40	1.40
2250.156	Special Education-Speech Therapists	5.00	5.00	5.00	-	-	-
2250.157	Special Education-Occupational Therapists	2.00	2.00	2.00	-	-	-
2610.150	School Library & Audio Visual	3.00	3.00	3.00	-	-	-
2810.150	Guidance-Counselors	9.00	8.00	8.00	(1.00)	(1.00)	-
2820.150	Psychologists	7.00	8.00	8.00	1.00	1.00	-
2825.150	Social Worker	2.00	2.00	2.00	-	-	-
Total Instructional		264.30	266.55	260.55	2.25	(3.75)	(6.00)
TEACHING ASSISTANTS, TECHNOLOGY, BUILDING MONITORS & NURSES							
2250.131	Teaching Assistants-Special Education	10.42	10.87	10.60	0.45	0.18	(0.27)
2610.131	Teaching Assistants-School Library & AV	5.00	5.00	5.00	-	-	-
2630.160	Computer Assisted Instruction	2.00	2.00	1.50	-	(0.50)	(0.50)
2805.160	Attendance & Building Safety	2.00	1.00	1.00	(1.00)	(1.00)	-
2815.161	Health Services-Public School Nurses	6.00	6.00	6.00	-	-	-
Total TAs, Technology, Building Monitors & Nurses		25.42	24.87	24.10	(0.55)	(1.32)	(0.77)
GRAND TOTAL		371.52	373.18	366.91	1.66	-4.61	-6.27