

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| <b>APPROPRIATIONS</b>                                | <b>Actual<br/>2023-24</b> | <b>Budget<br/>2024-25</b> | <b>Adopted<br/>2025-26</b> | <b>Budget<br/>Change</b> |
|------------------------------------------------------|---------------------------|---------------------------|----------------------------|--------------------------|
| General Support                                      | \$ 9,241,419              | \$ 9,808,667              | \$ 10,363,872              | \$ 555,205               |
| Instruction                                          | 50,157,189                | 52,728,071                | 54,478,850                 | 1,750,779                |
| Pupil Transportation                                 | 1,647,160                 | 2,126,272                 | 2,347,286                  | 221,014                  |
| Community Services                                   | 69,550                    | 92,760                    | 94,598                     | 1,838                    |
| <u>Undistributed</u>                                 |                           |                           |                            |                          |
| Employee Benefits                                    | 18,631,311                | 22,072,549                | 22,238,441                 | 165,892                  |
| Debt Service                                         | 213,423                   | 199,000                   | 217,272                    | 18,272                   |
| Interfund Transfers                                  |                           |                           |                            |                          |
| Debt Service Fund                                    | 6,527,906                 | 6,512,681                 | 6,509,681                  | (3,000)                  |
| Capital                                              | 2,850,000                 | -                         | -                          | -                        |
| Special Aid Fund                                     | 48,551                    | 40,000                    | 40,000                     | -                        |
| Total Undistributed                                  | \$ 28,271,191             | \$ 28,824,230             | \$ 29,005,394              | \$ 181,164               |
| <b>TOTAL APPROPRIATIONS</b>                          | <b>\$ 89,386,509</b>      | <b>\$ 93,580,000</b>      | <b>\$ 96,290,000</b>       | <b>\$ 2,710,000</b>      |
| <b>REVENUE &amp; OTHER FINANCING<br/>SOURCES</b>     | <b>Actual<br/>2023-24</b> | <b>Budget<br/>2024-25</b> | <b>Adopted<br/>2025-26</b> | <b>Budget<br/>Change</b> |
| Property Taxes                                       | \$ 70,002,518             | \$ 71,876,715             | \$ 74,375,921              | \$ 2,499,206             |
| State & Federal Aid                                  | 13,585,337                | 13,309,176                | 13,657,725                 | 348,549                  |
| Miscellaneous Receipts                               | 4,599,004                 | 4,009,109                 | 3,821,354                  | (187,755)                |
| <u>Appropriated Fund Balance</u>                     |                           |                           |                            |                          |
| Prior Year Surplus-Carryforward                      | -                         | 1,230,000                 | 1,230,000                  | -                        |
| TRS Pension Reserve                                  | -                         | 180,000                   | 180,000                    | -                        |
| ERS Pension Reserve                                  | -                         | 800,000                   | 800,000                    | -                        |
| Debt Service Fund                                    | -                         | 2,175,000                 | 2,225,000                  | 50,000                   |
| Total Appropriated Fund Balance                      | \$ -                      | \$ 4,385,000              | \$ 4,435,000               | \$ 50,000                |
| <b>TOTAL REVENUES &amp; FINANCING SOURCES</b>        | <b>\$ 88,186,859</b>      | <b>\$ 93,580,000</b>      | <b>\$ 96,290,000</b>       | <b>\$ 2,710,000</b>      |
| % Budget Change                                      |                           |                           |                            | 2.90%                    |
| % Property Tax Levy Change                           |                           |                           |                            | 3.48%                    |
| \$ Property Tax Levy Change                          |                           |                           |                            | \$ 2,499,206             |
| Allowable Tax Levy % Change per NYS Tax Cap Formula  |                           |                           |                            | 3.48%                    |
| Allowable Tax Levy \$ Change per NYS Tax Cap Formula |                           |                           |                            | \$ 2,499,206             |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| <b>ASSESSED VALUATION &amp; TAX RATE DATA</b>                        |                        |                          |                      |
|----------------------------------------------------------------------|------------------------|--------------------------|----------------------|
|                                                                      | <b>2023</b>            | <b>2024</b>              |                      |
|                                                                      | <b>Assessment Year</b> | <b>Assessment Year</b>   | <b>Change</b>        |
| <b>Total Assessed Valuation</b>                                      | <b>\$4,215,841,126</b> | <b>\$4,468,041,064 *</b> | <b>\$252,199,938</b> |
| <b>% Change</b>                                                      |                        |                          | <b>5.98%</b>         |
| <b>Homestead Assessed Valuation</b>                                  | <b>\$3,642,717,555</b> | <b>\$3,856,021,100 *</b> | <b>\$213,303,545</b> |
| <b>% Change</b>                                                      |                        |                          | <b>5.86%</b>         |
| <b>Homestead Tax Rate (per \$1,000 of assessed property value)</b>   | <b>\$16.23</b>         | <b>\$15.89</b>           | <b>-\$0.34</b>       |
| <b>Non Homestead Assessed Valuation</b>                              | <b>\$573,123,571</b>   | <b>\$612,019,964 *</b>   | <b>\$38,896,393</b>  |
| <b>% Change</b>                                                      |                        |                          | <b>6.79%</b>         |
| <b>Non-Homestead Tax Rate (per \$1,000 of assessed property valu</b> | <b>\$22.27</b>         | <b>\$21.42</b>           | <b>-\$0.85</b>       |

\* 2024 Assessed Valuation data per Town of Pelham tax assessor as of 01.27.25. Subject to change.

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                                 | Description            | 2023-24      | 2024-25 |          |              | 2025-26 ADOPTED BUDGET |          |                      |         | Budget to Budget Change |         |       |
|--------------------------------------|------------------------|--------------|---------|----------|--------------|------------------------|----------|----------------------|---------|-------------------------|---------|-------|
|                                      |                        | Actual       | Adopted | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |         |                         | \$      | %     |
|                                      |                        | Expenditures | Budget  | Staffing | Expenditures |                        |          | Administrative       | Program | Capital                 |         |       |
| <b><u>BOARD OF EDUCATION</u></b>     |                        |              |         |          |              |                        |          |                      |         |                         |         |       |
| 1010.165.                            | Clerical-part time     | 4,758        | 2,750   |          | 2,750        | 2,750                  |          | 2,750                |         |                         | -       | 0.0%  |
| 1010.400.                            | Contractual            | 105,632      | 64,900  |          | 58,836       | 65,000                 |          | 65,000               |         |                         | 100     | 0.2%  |
| 1010.450.                            | Supplies & Materials   | 2,518        | 1,500   |          | 1,380        | 2,500                  |          | 2,500                |         |                         | 1,000   | 66.7% |
| 1010.490                             | BOCES Services         | 15,100       | 12,000  |          | 12,000       | 12,500                 |          | 12,500               |         |                         | 500     | 4.2%  |
| <b><u>DISTRICT CLERK</u></b>         |                        |              |         |          |              |                        |          |                      |         |                         |         |       |
| 1040.160                             | District Clerk-Stipend | 13,883       | 15,000  |          | 15,450       | 15,450                 |          | 15,450               |         |                         | 450     | 3.0%  |
| <b><u>DISTRICT MEETING</u></b>       |                        |              |         |          |              |                        |          |                      |         |                         |         |       |
| 1060.400.                            | Contractual Expense    | 27,037       | 26,200  |          | 26,200       | 28,000                 |          | 28,000               |         |                         | 1,800   | 6.9%  |
| 1060.450.                            | Supplies & Materials   | -            | 2,000   |          | 1,635        | 2,000                  |          | 2,000                |         |                         | -       | 0.0%  |
| TOTAL - BOARD OF EDUCATION           |                        | 168,928      | 124,350 |          | 118,251      | 128,200                |          | 128,200              |         |                         | 3,850   | 3.1%  |
| <b><u>CENTRAL ADMINISTRATION</u></b> |                        |              |         |          |              |                        |          |                      |         |                         |         |       |
| <b>1240.100 Salaries</b>             |                        |              |         |          |              |                        |          |                      |         |                         |         |       |
| 1240.150                             | Superintendent Salary  | 275,010      | 281,198 | 1.00     | 287,788      | 286,852                | 1.00     | 286,852              |         |                         | 5,654   | 2.0%  |
| 1240.160                             | Clerical Assistants    | 273,049      | 263,550 | 3.00     | 286,408      | 271,420                | 3.00     | 271,420              |         |                         | 7,870   | 3.0%  |
| TOTAL-Salaries                       |                        | 548,059      | 544,748 | 4.00     | 574,196      | 558,272                | 4.00     | 558,272              |         |                         | 13,524  | 2.5%  |
|                                      |                        |              |         |          |              |                        |          |                      |         |                         |         |       |
| 1240.400.                            | Contractual Expense    | 94,834       | 51,500  |          | 81,442       | 47,000                 |          | 47,000               |         |                         | (4,500) | -8.7% |
| 1240.450.                            | Supplies & Materials   | 4,492        | 9,415   |          | 9,352        | 10,000                 |          | 10,000               |         |                         | 585     | 6.2%  |
| TOTAL - CENTRAL ADMINISTRATION       |                        | 647,385      | 605,663 | 4.00     | 664,990      | 615,272                | 4.00     | 615,272              |         |                         | 9,609   | 1.6%  |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                                                | Description                          | 2023-24             | 2024-25        |                 |                        | 2025-26 ADOPTED BUDGET |          |                      |         | Budget to Budget Change |         |        |
|-----------------------------------------------------|--------------------------------------|---------------------|----------------|-----------------|------------------------|------------------------|----------|----------------------|---------|-------------------------|---------|--------|
|                                                     |                                      | Actual Expenditures | Adopted Budget | Actual Staffing | Estimated Expenditures | Budget                 | Staffing | 3 Component Category |         |                         | \$      | %      |
|                                                     |                                      |                     |                |                 |                        |                        |          | Administrative       | Program | Capital                 |         |        |
| <b><u>BUSINESS ADMINISTRATION &amp; FINANCE</u></b> |                                      |                     |                |                 |                        |                        |          |                      |         |                         |         |        |
| 1310.150.                                           | Ass't . Superintendent for Business  | 240,010             | 242,448        | 1.00            | 260,162                | 260,601                | 1.00     | 260,601              |         |                         | 18,153  | 7.5%   |
| 1310.160.                                           | Clerical Assistants                  | 585,642             | 555,459        | 5.40            | 563,205                | 571,764                | 5.40     | 571,764              |         |                         | 16,305  | 2.9%   |
| 1310.200.                                           | Equipment                            | 297                 | 500            |                 | -                      | 500                    |          | 500                  |         |                         | -       | 0.0%   |
| 1310.400.                                           | Contractual Expense                  | 34,331              | 40,440         |                 | 40,393                 | 37,630                 |          | 37,630               |         |                         | (2,810) | -6.9%  |
| 1310.450.                                           | Supplies & Materials                 | 9,279               | 11,400         |                 | 10,000                 | 12,000                 |          | 12,000               |         |                         | 600     | 5.3%   |
| <b><u>AUDITING</u></b>                              |                                      |                     |                |                 |                        |                        |          |                      |         |                         |         |        |
| 1320.400.                                           | Contractual Expense                  | 75,950              | 78,700         |                 | 78,550                 | 82,000                 |          | 82,000               |         |                         | 3,300   | 4.2%   |
| TOTAL - BUSINESS ADMINISTRATION & FINAN             |                                      | 945,509             | 928,947        | 6.40            | 952,310                | 964,495                | 6.40     | 964,495              |         |                         | 35,548  | 3.8%   |
| <b><u>LEGAL</u></b>                                 |                                      |                     |                |                 |                        |                        |          |                      |         |                         |         |        |
| 1420.400.                                           | Contractual Expense                  | 120,518             | 140,000        |                 | 130,000                | 140,000                |          | 98,000               | 42,000  |                         | -       | 0.0%   |
| <b><u>PERSONNEL/HUMAN RESOURCES</u></b>             |                                      |                     |                |                 |                        |                        |          |                      |         |                         |         |        |
| 1430.150.                                           | HR/Personnel-Salaries                | 233,229             | 238,516        | 1.00            | 239,960                | 240,355                | 1.00     | 240,355              |         |                         | 1,839   | 0.8%   |
| 1430.158.                                           | Salary-Non-Contractual Salary Adj.   | -                   | 45,000         |                 | -                      | 54,000                 |          | 54,000               |         |                         | 9,000   | 20.0%  |
| 1430.160.                                           | Salary-Clerical Assistants           | 126,185             | 119,368        | 1.00            | 100,614                | 141,786                | 1.50     | 141,786              |         |                         | 22,418  | 18.8%  |
| 1430.200.                                           | Equipment                            | -                   | 2,500          |                 | -                      | 1,250                  |          | 1,250                |         |                         | (1,250) | -50.0% |
| 1430.400.                                           | Contractual Expense                  | 16,145              | 10,000         |                 | 14,496                 | 10,000                 |          | 10,000               |         |                         | -       | 0.0%   |
| 1430.450.                                           | Supplies & Materials                 | 679                 | 5,000          |                 | 2,372                  | 5,000                  |          | 5,000                |         |                         | -       | 0.0%   |
| TOTAL - HUMAN RESOURCES/PERSONNEL                   |                                      | 376,238             | 420,384        | 2.00            | 357,442                | 452,391                | 2.50     | 452,391              | -       | -                       | 32,007  | 7.6%   |
| <b><u>PUBLIC INFORMATION &amp; SERVICES</u></b>     |                                      |                     |                |                 |                        |                        |          |                      |         |                         |         |        |
| 1480.160                                            | Public Information-Non Instr Salarie | 103,930             | 104,454        | 1.00            | 107,049                | 107,144                | 1.00     | 107,144              |         |                         | 2,690   | 2.6%   |
| TOTAL-PUBLIC INFORMATION & SERVICES                 |                                      | 103,930             | 104,454        | 1.00            | 107,049                | 107,144                | 1.00     | 107,144              | -       | -                       | 2,690   | 2.6%   |

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| Code                                | Description                         | 2023-24      | 2024-25   |          |              | 2025-26 ADOPTED BUDGET |          |                      |         | Budget to Budget Change |          |        |
|-------------------------------------|-------------------------------------|--------------|-----------|----------|--------------|------------------------|----------|----------------------|---------|-------------------------|----------|--------|
|                                     |                                     | Actual       | Adopted   | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |         |                         |          |        |
|                                     |                                     | Expenditures | Budget    | Staffing | Expenditures |                        |          | Administrative       | Program | Capital                 | \$       | %      |
| <u>OPERATIONS &amp; MAINTENANCE</u> |                                     |              |           |          |              |                        |          |                      |         |                         |          |        |
| 1620.100.                           | Salaries                            |              |           |          |              |                        |          |                      |         |                         |          |        |
| 1620.160.                           | Custodial & Maintenance             | 2,265,100    | 2,383,315 | 31.50    | 2,419,990    | 2,516,855              | 31.50    | 2,516,855            |         |                         | 133,540  | 5.6%   |
| 1620.162.                           | Extra Summer Help                   | 94,139       | 115,000   |          | 100,000      | 115,000                |          | 115,000              |         |                         | -        | 0.0%   |
| 1620.165.                           | Substitute Coverage                 | 161,606      | 85,000    |          | 165,627      | 100,000                |          | 100,000              |         |                         | 15,000   | 17.6%  |
| 1620.166.                           | School Related & Emergency Coverage | 199,750      | 250,000   |          | 198,406      | 225,000                |          | 225,000              |         |                         | (25,000) | -10.0% |
| TOTAL-Salaries                      |                                     | 2,720,595    | 2,833,315 | 31.50    | 2,884,023    | 2,956,855              | 31.50    | 2,956,855            |         |                         | 123,540  | 4.4%   |
|                                     |                                     |              |           |          |              |                        |          |                      |         |                         |          |        |
| 1620.200                            | Equipment                           |              |           |          |              |                        |          |                      |         |                         |          |        |
| 1620.201.                           | Grounds Equipment                   | -            | 20,000    |          | 7,199        | 20,000                 |          | 20,000               |         |                         | -        | 0.0%   |
| 1620.202                            | Building Equipment                  | -            | 17,000    |          | 58,811       | 17,000                 |          | 17,000               |         |                         | -        | 0.0%   |
| 1620.203.                           | Mechanical Equipment                | 99,492       | 54,200    |          | 45,699       | 65,000                 |          | 65,000               |         |                         | 10,800   | 19.9%  |
| TOTAL-Equipment                     |                                     | 99,492       | 91,200    |          | 111,709      | 102,000                |          | -                    | -       | 102,000                 | 10,800   | 11.8%  |
|                                     |                                     |              |           |          |              |                        |          |                      |         |                         |          |        |
| 1620.420                            | Fuel & Utilities                    |              |           |          |              |                        |          |                      |         |                         |          |        |
| 1620.421.                           | Fuel                                | 344,530      | 721,000   |          | 400,000      | 725,000                |          | 725,000              |         |                         | 4,000    | 0.6%   |
| 1620.422.                           | Light & Power                       | 674,150      | 929,875   |          | 760,000      | 1,040,000              |          | 1,040,000            |         |                         | 110,125  | 11.8%  |
| 1620.423.                           | Water Service                       | 122,921      | 153,340   |          | 155,000      | 158,000                |          | 158,000              |         |                         | 4,660    | 3.0%   |
| 1620.424.                           | Telephone Service                   | 35,588       | 76,700    |          | 68,000       | 80,000                 |          | 80,000               |         |                         | 3,300    | 4.3%   |
| TOTAL-Fuel & Utilities              |                                     | 1,177,189    | 1,880,915 |          | 1,383,000    | 2,003,000              |          | 2,003,000            |         |                         | 122,085  | 6.5%   |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                           | Description                        | 2023-24      | 2024-25   |          |              | 2025-26 ADOPTED BUDGET |          |                      |           | Budget to Budget Change |         |      |
|--------------------------------|------------------------------------|--------------|-----------|----------|--------------|------------------------|----------|----------------------|-----------|-------------------------|---------|------|
|                                |                                    | Actual       | Adopted   | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |           |                         |         |      |
|                                |                                    | Expenditures | Budget    | Staffing | Expenditures |                        |          | Administrative       | Program   | Capital                 | \$      | %    |
| 1620.440.                      | Contract Services                  |              |           |          |              |                        |          |                      |           |                         |         |      |
| 1620.440.                      | Professional & Consulting Services | 207,904      | 77,500    |          | 192,230      | 102,500                |          |                      | 102,500   | 25,000                  | 32.3%   |      |
| 1620.441.                      | Contract Services                  | 291,143      | 343,900   |          | 313,294      | 351,000                |          |                      | 351,000   | 7,100                   | 2.1%    |      |
| 1620.442.                      | Building & Equipment Repair        | 1,043,470    | 724,200   |          | 1,194,465    | 860,700                |          |                      | 860,700   | 136,500                 | 18.8%   |      |
| 1620.443.                      | Grounds Service & Repair           | 72,928       | 95,750    |          | 261,238      | 103,750                |          |                      | 103,750   | 8,000                   | 8.4%    |      |
| 1620.444.                      | Uniforms & CSEA Contractual        | 30,930       | 25,000    |          | 30,000       | 29,750                 |          |                      | 29,750    | 4,750                   | 19.0%   |      |
| 1620.446.                      | Training & Education               | 600          | 1,500     |          | 935          | 1,000                  |          |                      | 1,000     | (500)                   | -33.3%  |      |
| 1620.447                       | Property Lease                     | (515)        | 85,143    |          | 2,022        | 25,000                 |          |                      | 25,000    | (60,143)                | -70.6%  |      |
|                                | TOTAL-Contract Services            | 1,646,460    | 1,352,993 |          | 1,994,184    | 1,473,700              |          |                      | 1,473,700 | 120,707                 | 8.9%    |      |
|                                |                                    |              |           |          |              |                        |          |                      |           |                         |         |      |
| 1620.450.                      | Supplies & Materials               |              |           |          |              |                        |          |                      |           |                         |         |      |
| 1620.451.                      | Custodial Supplies                 | 177,822      | 165,000   |          | 185,000      | 175,000                |          |                      | 175,000   | 10,000                  | 6.1%    |      |
| 1620.452.                      | Grounds Supplies                   | 26,063       | 25,000    |          | 32,122       | 27,500                 |          |                      | 27,500    | 2,500                   | 10.0%   |      |
| 1620.453.                      | Maintenance Supplies               | 86,951       | 159,000   |          | 94,999       | 125,000                |          |                      | 125,000   | (34,000)                | -21.4%  |      |
| 1620.455.                      | Vehicle & Equipment Fuel           | 7,574        | 10,000    |          | 8,500        | 10,000                 |          |                      | 10,000    | -                       | 0.0%    |      |
|                                | TOTAL-Supplies & Materials         | 298,410      | 359,000   |          | 320,621      | 337,500                |          |                      | 337,500   | (21,500)                | -6.0%   |      |
| TOTAL-OPERATIONS & MAINTENANCE |                                    | 5,942,146    | 6,517,423 | 31.50    | 6,693,537    | 6,873,055              | 31.50    | -                    | -         | 6,873,055               | 355,632 | 5.5% |

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2025-26 ADOPTED BUDGET**

| Code                                    | Description                  | 2023-24      | 2024-25   |          |              | 2025-26 ADOPTED BUDGET |          |                      |         | Budget to Budget Change |         |       |
|-----------------------------------------|------------------------------|--------------|-----------|----------|--------------|------------------------|----------|----------------------|---------|-------------------------|---------|-------|
|                                         |                              | Actual       | Adopted   | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |         |                         |         |       |
|                                         |                              | Expenditures | Budget    | Staffing | Expenditures |                        |          | Administrative       | Program | Capital                 | \$      | %     |
| CONTRACTUAL EXPENDITURES-ADMINISTRATIVE |                              |              |           |          |              |                        |          |                      |         |                         |         |       |
| 1910.400.                               | Unallocated Insurance        | 444,229      | 475,000   |          | 518,852      | 581,114                |          | 581,114              |         |                         | 106,114 | 22.3% |
| 1920.400.                               | School Association Dues      | 12,870       | 20,000    |          | 17,750       | 25,000                 |          | 25,000               |         |                         | 5,000   | 25.0% |
| 1930.400.                               | Judgments and Claims         | 1,500        | 1,000     |          | -            | 1,000                  |          | 1,000                |         |                         | -       | 0.0%  |
| 1950.400.                               | Assessments-Sewer Taxes      | 47,763       | 55,000    |          | 55,000       | 55,000                 |          | 55,000               |         |                         | -       | 0.0%  |
| 1964.400.                               | Refund - Real Property Taxes | 12,912       | -         |          | -            | -                      |          | -                    |         |                         | -       | n/a   |
| 1981.490.                               | BOCES Administrative Charges | 417,491      | 416,446   |          | 416,446      | 421,201                |          | 421,201              |         |                         | 4,755   | 1.1%  |
| TOTAL CONTRACTUAL EXPENDITURES-ADMIN    |                              | 936,765      | 967,446   |          | 1,008,048    | 1,083,315              |          | 1,083,315            | -       | -                       | 115,869 | 12.0% |
|                                         |                              |              |           |          |              |                        |          |                      |         |                         |         |       |
| TOTAL - GENERAL SUPPORT                 |                              | 9,241,419    | 9,808,667 | 44.90    | 10,031,627   | 10,363,872             | 45.40    | 3,448,817            | 42,000  | 6,873,055               | 555,205 | 5.7%  |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| CodeDescription                          |                                     | 2023-24      | 2024-25   |          |              | 2025-26 ADOPTED BUDGET |          |                      |         | Budget to Budget Change |              |
|------------------------------------------|-------------------------------------|--------------|-----------|----------|--------------|------------------------|----------|----------------------|---------|-------------------------|--------------|
|                                          |                                     | Actual       | Adopted   | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |         |                         |              |
|                                          |                                     | Expenditures | Budget    | Staffing | Expenditures |                        |          | Administrative       | Program | Capital                 | \$           |
| INSTRUCTION-ADMINISTRATION & IMPROVEMENT |                                     |              |           |          |              |                        |          |                      |         |                         |              |
| CURRICULUM DEVELOPMENT & SUPERVISION     |                                     |              |           |          |              |                        |          |                      |         |                         |              |
| 2010.145.                                | Curriculum, Instruction & Assessmt. | 66,491       | 75,000    |          | 90,808       | 75,000                 |          | 75,000               |         | -                       | 0.0%         |
| 2010.419.                                | Curriculum Miscellaneous Contr.     | 66,587       | 80,000    |          | 78,500       | 80,000                 |          | 80,000               |         | -                       | 0.0%         |
| TOTAL- CURRICULUM DEVELOPMENT & SUPV     |                                     | 133,078      | 155,000   |          | 169,308      | 155,000                |          | 155,000              | -       | -                       | 0.00%        |
| SUPERVISION                              |                                     |              |           |          |              |                        |          |                      |         |                         |              |
| 2020.150.160 Salaries                    |                                     |              |           |          |              |                        |          |                      |         |                         |              |
| 2020.150.                                | Asst. Superint.-Curriculum & Instr. | 220,291      | 220,291   | 1.00     | 217,103      | 239,957                | 1.00     | 239,957              |         | 19,666                  | 8.9%         |
| 2020.150.                                | Building Administrators             | 1,881,939    | 1,919,151 | 10.00    | 1,862,579    | 1,936,786              | 10.00    | 1,936,786            |         | 17,635                  | 0.9%         |
| 2020.160.                                | Clerical Assistants                 | 522,159      | 546,493   | 8.50     | 562,559      | 565,443                | 8.50     | 565,443              |         | 18,950                  | 3.5%         |
| TOTAL-Salaries                           |                                     | 2,624,389    | 2,685,935 | 19.50    | 2,642,241    | 2,742,186              | 19.50    | 2,742,186            | -       | 56,251                  | 2.1%         |
| 2020.400. Contractual Expense            |                                     |              |           |          |              |                        |          |                      |         |                         |              |
| 2020.400.01                              | Pelham Memorial HS                  | 64,433       | 67,000    |          | 67,000       | 75,308                 |          | 75,308               |         | 8,308                   | 12.4%        |
| 2020.400.02                              | Pelham Middle School                | 10,649       | 11,600    |          | 11,600       | 9,450                  |          | 9,450                |         | (2,150)                 | -18.5%       |
| 2020.400.03                              | Colonial School                     | 736          | 200       |          | 200          | 200                    |          | 200                  |         | -                       | 0.0%         |
| 2020.400.04                              | Hutchinson School                   | 232          | 200       |          | 200          | 200                    |          | 200                  |         | -                       | 0.0%         |
| 2020.400.05                              | Prospect Hill School                | 452          | 200       |          | 200          | 200                    |          | 200                  |         | -                       | 0.0%         |
| 2020.400.06                              | Siwanoy School                      | 657          | 400       |          | 400          | 400                    |          | 400                  |         | -                       | 0.0%         |
| TOTAL-Contractual Expense                |                                     | 77,159       | 79,600    |          | 79,600       | 85,758                 |          | 85,758               | -       | 6,158                   | 7.7%         |
| 2020.450. Supplies & Materials           |                                     |              |           |          |              |                        |          |                      |         |                         |              |
| 2020.450.01                              | Pelham Memorial HS                  | 7,514        | 9,060     |          | 8,009        | 9,500                  |          | 9,500                |         | 440                     | 4.9%         |
| 2020.450.02                              | Pelham Middle School                | 6,140        | 12,500    |          | 8,133        | 12,500                 |          | 12,500               |         | -                       | 0.0%         |
| 2020.450.03                              | Colonial School                     | 5,555        | 5,500     |          | 5,439        | 5,500                  |          | 5,500                |         | -                       | 0.0%         |
| 2020.450.04                              | Hutchinson School                   | 6,185        | 4,000     |          | 3,999        | 4,000                  |          | 4,000                |         | -                       | 0.0%         |
| 2020.450.05                              | Prospect Hill School                | 3,000        | 3,000     |          | 2,691        | 3,000                  |          | 3,000                |         | -                       | 0.0%         |
| 2020.450.06                              | Siwanoy School                      | 2,826        | 2,890     |          | 2,889        | 2,890                  |          | 2,890                |         | -                       | 0.0%         |
| TOTAL-Supplies & Materials               |                                     | 31,220       | 36,950    |          | 31,160       | 37,390                 |          | 37,390               |         | 440                     | 1.2%         |
| TOTAL SUPERVISION                        |                                     | 2,732,768    | 2,802,485 | 19.50    | 2,753,001    | 2,865,334              | 19.50    | 2,865,334            | -       | -                       | 62,849 2.24% |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                                   | Description                    | 2023-24      | 2024-25   |          | 2025-26 ADOPTED BUDGET |           |          |                      |         | Budget to Budget |        |       |
|----------------------------------------|--------------------------------|--------------|-----------|----------|------------------------|-----------|----------|----------------------|---------|------------------|--------|-------|
|                                        |                                | Actual       | Adopted   | Actual   | Estimated              | Budget    | Staffing | 3 Component Category |         |                  | Change |       |
|                                        |                                | Expenditures | Budget    | Staffing | Expenditures           |           |          | Administrative       | Program | Capital          | \$     | %     |
| RESEARCH PLANNING & EVALUATION         |                                |              |           |          |                        |           |          |                      |         |                  |        |       |
| 2060.400.                              | Teacher Conference & Workshops | 36,284       | 46,000    |          | 46,000                 | 50,000    |          | 50,000               |         |                  | 4,000  | 8.7%  |
| IN-SERVICE TRAINING - INSTRUCTION      |                                |              |           |          |                        |           |          |                      |         |                  |        |       |
| 2070.150.                              | Instructional                  | 470,518      | 482,476   | 3.00     | 491,234                | 505,996   | 3.00     |                      | 505,996 |                  | 23,520 | 4.9%  |
| 2070.403.                              | Professional Growth            | 25,876       | 29,000    |          | 29,000                 | 29,000    |          |                      | 29,000  |                  | -      | 0.0%  |
| 2070.404.                              | Site-Based Training            | 7,687        | 10,000    |          | 10,000                 | 15,000    |          |                      | 15,000  |                  | 5,000  | 50.0% |
| 2070.450.                              | Supplies & Materials           | 16,061       | 5,000     |          | 21,263                 | 5,000     |          |                      | 5,000   |                  | -      | 0.0%  |
| TOTAL - IN-SERVICE TRAINING            |                                | 520,142      | 526,476   | 3.00     | 551,497                | 554,996   | 3.00     |                      | 554,996 |                  | 28,520 | 5.4%  |
|                                        |                                |              |           |          |                        |           |          |                      |         |                  |        |       |
| TOTAL - INSTRUCTION-ADMIN. & IMPROVEME |                                | 3,422,272    | 3,529,961 | 22.50    | 3,519,806              | 3,625,330 | 22.50    | 3,070,334            | 554,996 | -                | 95,369 | 2.7%  |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                                     | Description                        | 2023-24      | 2024-25    |          |              | 2025-26 ADOPTED BUDGET |          |                      |            |         | Budget to Budget Change |        |
|------------------------------------------|------------------------------------|--------------|------------|----------|--------------|------------------------|----------|----------------------|------------|---------|-------------------------|--------|
|                                          |                                    | Actual       | Adopted    | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |            |         |                         |        |
|                                          |                                    | Expenditures | Budget     | Staffing | Expenditures |                        |          | Administrative       | Program    | Capital | \$                      | %      |
| <b><u>TEACHING - REGULAR SCHOOL</u></b>  |                                    |              |            |          |              |                        |          |                      |            |         |                         |        |
| <b>2110.100</b>                          | <b>Salaries</b>                    |              |            |          |              |                        |          |                      |            |         |                         |        |
| 2110.120.                                | Teacher Salaries (K-5)             | 11,376,141   | 11,710,932 | 90.00    | 11,998,298   | 12,255,026             | 88.00    |                      | 12,255,026 |         | 544,094                 | 4.6%   |
| 2110.130.                                | Teacher Salaries (6-12)            | 14,220,851   | 14,306,463 | 107.80   | 14,581,524   | 14,350,500             | 105.20   |                      | 14,350,500 |         | 44,037                  | 0.3%   |
|                                          | Teaching Overages                  |              |            | 5.75     |              |                        | 2.95     |                      |            |         |                         |        |
| 2110.132.                                | Stipends                           | 167,697      | 186,414    |          | 173,374      | 209,530                |          |                      | 209,530    |         | 23,116                  | 12.4%  |
| 2110.133.                                | Mandated Home Instruction          | 33,230       | 23,400     |          | 36,000       | 40,000                 |          |                      | 40,000     |         | 16,600                  | 70.9%  |
| 2110.140.                                | Substitute Salaries                | 569,543      | 600,000    |          | 616,667      | 600,000                |          |                      | 600,000    |         | -                       | 0.0%   |
| 2110.160.                                | Clerical Assistants                | 147,929      | 151,118    | 2.50     | 151,066      | 153,426                | 2.50     |                      | 153,426    |         | 2,308                   | 1.5%   |
| 2110.163.                                | Lunch Program Supervision          | 378,796      | 350,000    |          | 440,000      | 400,000                |          |                      | 400,000    |         | 50,000                  | 14.3%  |
| 2110.165.                                | Clerical Substitutes               | 13,109       | 25,000     |          | 15,558       | 20,000                 |          |                      | 20,000     |         | (5,000)                 | -20.0% |
|                                          | TOTAL-Salaries                     | 26,907,296   | 27,353,327 | 206.05   | 28,012,487   | 28,028,482             | 198.65   | -                    | 28,028,482 | -       | 675,155                 | 2.5%   |
| <b>2110.200. Equipment-Instructional</b> |                                    |              |            |          |              |                        |          |                      |            |         |                         |        |
| 2110.200.09                              | District-wide Instructional Equip. | 30,032       | 125,000    |          | 281,215      | 50,000                 |          |                      | 50,000     |         | (75,000)                | -60.0% |
| <b>2110.400. Contractual Expense</b>     |                                    |              |            |          |              |                        |          |                      |            |         |                         |        |
| 2110.400                                 | District-wide Contractual          | 93,569       | 59,000     |          | 59,000       | 82,500                 |          |                      | 82,500     |         | 23,500                  | 39.8%  |
| 2110.400.01                              | Pelham Memorial HS                 | 25,066       | 48,759     |          | 36,239       | 50,375                 |          |                      | 50,375     |         | 1,616                   | 3.3%   |
| 2110.400.02                              | Pelham Middle School               | 11,070       | 14,950     |          | 12,550       | 22,300                 |          |                      | 22,300     |         | 7,350                   | 49.2%  |
| 2110.400.03                              | Colonial School                    | -            | 1,500      |          | -            | 1,500                  |          |                      | 1,500      |         | -                       | 0.0%   |
| 2110.400.04                              | Hutchinson School                  | -            | 1,500      |          | -            | 1,500                  |          |                      | 1,500      |         | -                       | 0.0%   |
| 2110.400.05                              | Prospect Hill School               | -            | 1,500      |          | 1,000        | 1,500                  |          |                      | 1,500      |         | -                       | 0.0%   |
| 2110.400.06                              | Siwanoy School                     | 627          | 1,500      |          | 905          | 1,500                  |          |                      | 1,500      |         | -                       | 0.0%   |
| 2110.401                                 | International Baccalaureate Prog.  | 10,050       | 10,050     |          | 10,920       | 11,000                 |          |                      | 11,000     |         | 950                     | 9.5%   |
| 2110.406.                                | Regional Association Memberships   | 11,123       | 34,809     |          | 34,809       | 35,000                 |          |                      | 35,000     |         | 191                     | 0.5%   |
| 2110.430.                                | Intern Support Program             | 28,000       | 56,000     |          | 12,000       | 32,000                 |          |                      | 32,000     |         | (24,000)                | -42.9% |
|                                          | TOTAL-Contractual Expense          | 179,505      | 229,568    |          | 167,423      | 239,175                |          |                      | 239,175    |         | 9,607                   | 4.2%   |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                           | Description                           | 2023-24      | 2024-25    |          |              | 2025-26 ADOPTED BUDGET |          |                      |            | Budget to Budget Change |              |
|--------------------------------|---------------------------------------|--------------|------------|----------|--------------|------------------------|----------|----------------------|------------|-------------------------|--------------|
|                                |                                       | Actual       | Adopted    | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |            |                         |              |
|                                |                                       | Expenditures | Budget     | Staffing | Expenditures |                        |          | Administrative       | Program    | Capital                 | \$           |
| 2110.450.                      | Supplies & Materials                  |              |            |          |              |                        |          |                      |            |                         |              |
| 2110.450.01                    | Pelham Memorial HS                    | 74,648       | 91,103     |          | 72,160       | 88,922                 |          |                      | 88,922     | (2,181)                 | -2.4%        |
| 2110.450.02                    | Pelham Middle School                  | 49,630       | 56,250     |          | 54,982       | 55,750                 |          |                      | 55,750     | (500)                   | -0.9%        |
| 2110.450.03                    | Colonial School                       | 15,839       | 27,408     |          | 27,927       | 25,991                 |          |                      | 25,991     | (1,417)                 | -5.2%        |
| 2110.450.04                    | Hutchinson School                     | 20,576       | 38,462     |          | 47,185       | 43,749                 |          |                      | 43,749     | 5,287                   | 13.7%        |
| 2110.450.05                    | Prospect Hill School                  | 23,181       | 30,264     |          | 30,264       | 29,946                 |          |                      | 29,946     | (318)                   | -1.1%        |
| 2110.450.06                    | Siwanoy School                        | 17,422       | 25,973     |          | 25,673       | 26,973                 |          |                      | 26,973     | 1,000                   | 3.9%         |
|                                | TOTAL- Supplies & Materials           | 201,296      | 269,460    |          | 258,191      | 271,331                |          |                      | 271,331    | 1,871                   | 0.7%         |
|                                |                                       |              |            |          |              |                        |          |                      |            |                         |              |
| 2110.456.                      | Teaching-Reg School-District-wide M&S | 46,907       | 48,000     |          | 47,208       | 63,000                 |          |                      | 63,000     | 15,000                  | 31.3%        |
|                                |                                       |              |            |          |              |                        |          |                      |            |                         |              |
| 2110.471/472                   | Tuition to Other Districts            | 4,250        | -          |          | 4,300        | 6,500                  |          |                      | 6,500      | 6,500                   | n/a          |
| 2110.473.                      | Tuition-Charter Schools               | 34,941       | 35,000     |          | 35,000       | 35,000                 |          |                      | 35,000     | -                       | 0.0%         |
|                                |                                       | 39,191       | 35,000     |          | 39,300       | 41,500                 |          | -                    | 41,500     | -                       | 6,500 18.6%  |
|                                |                                       |              |            |          |              |                        |          |                      |            |                         |              |
| 2110.480.                      | Textbooks                             |              |            |          |              |                        |          |                      |            |                         |              |
| 2110.480.00.1                  | Text Adoption-Secondary               | 6,372        | 28,000     |          | 28,000       | 28,000                 |          |                      | 28,000     | -                       | 0.0%         |
| 2110.480.00.2                  | Text Adoption-Elementary              | 97,162       | 80,000     |          | 78,683       | 80,000                 |          |                      | 80,000     | -                       | 0.0%         |
| 2110.480.01                    | Pelham Memorial HS                    | 18,720       | 16,900     |          | 14,424       | 16,100                 |          |                      | 16,100     | (800)                   | -4.7%        |
| 2110.480.02                    | Pelham Middle School                  | 32,174       | 45,695     |          | 35,426       | 47,051                 |          |                      | 47,051     | 1,356                   | 3.0%         |
| 2110.480.03                    | Colonial School                       | 23,247       | 15,635     |          | 14,155       | 19,554                 |          |                      | 19,554     | 3,919                   | 25.1%        |
| 2110.480.04                    | Hutchinson School                     | 27,018       | 28,397     |          | 27,936       | 23,439                 |          |                      | 23,439     | (4,958)                 | -17.5%       |
| 2110.480.05                    | Prospect Hill School                  | 26,906       | 22,500     |          | 21,852       | 24,000                 |          |                      | 24,000     | 1,500                   | 6.7%         |
| 2110.480.06                    | Siwanoy School                        | 24,779       | 19,550     |          | 19,166       | 18,438                 |          |                      | 18,438     | (1,112)                 | -5.7%        |
|                                | TOTAL-Textbooks                       | 256,378      | 256,677    |          | 239,642      | 256,582                |          |                      | 256,582    | (95)                    | 0.0%         |
|                                |                                       |              |            |          |              |                        |          |                      |            |                         |              |
| 2110.490.                      | BOCES Services                        | 4,390,133    | 4,350,250  |          | 4,673,708    | 4,672,733              |          |                      | 4,672,733  | 322,483                 | 7.4%         |
|                                |                                       |              |            |          |              |                        |          |                      |            |                         |              |
|                                |                                       |              |            |          |              |                        |          |                      |            |                         |              |
| TOTAL-TEACHING -REGULAR SCHOOL |                                       | 32,050,738   | 32,667,282 | 206.05   | 33,719,174   | 33,622,803             | 198.65   | -                    | 33,622,803 | -                       | 955,521 2.9% |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                            | Description                        | 2023-24      | 2024-25   |          |              | 2025-26 ADOPTED BUDGET |          |                      |            | Budget to Budget Change |              |
|---------------------------------|------------------------------------|--------------|-----------|----------|--------------|------------------------|----------|----------------------|------------|-------------------------|--------------|
|                                 |                                    | Actual       | Adopted   | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |            |                         |              |
|                                 |                                    | Expenditures | Budget    | Staffing | Expenditures |                        |          | Administrative       | Program    | Capital                 | \$           |
| <b><u>SPECIAL EDUCATION</u></b> |                                    |              |           |          |              |                        |          |                      |            |                         |              |
| <b>2250.100.</b>                | <b>Salaries</b>                    |              |           |          |              |                        |          |                      |            |                         |              |
| 2250.131.                       | Teaching Assistant Salaries        | 422,372      | 522,945   | 10.87    | 529,702      | 535,452                | 10.60    |                      | 535,452    | 12,507                  | 2.4%         |
| 2250.150.                       | Administrator Salaries             | 551,593      | 562,274   | 3.00     | 583,971      | 595,709                | 3.00     |                      | 595,709    | 33,435                  | 5.9%         |
| 2250.151.                       | Teacher Salaries-Elementary        | 1,342,477    | 1,449,183 | 12.00    | 1,464,964    | 1,510,801              | 12.00    |                      | 1,510,801  | 61,618                  | 4.3%         |
| 2250.152.                       | Teacher Salaries-Secondary         | 3,044,014    | 3,034,441 | 23.00    | 3,151,620    | 3,338,879              | 24.40    |                      | 3,338,879  | 304,438                 | 10.0%        |
| 2250.153.                       | CSE Meetings Support               | 2,145        | 4,000     |          | 2,248        | 3,000                  |          |                      | 3,000      | (1,000)                 | -25.0%       |
| 2250.156.                       | Speech Therapist Salaries          | 613,944      | 627,599   | 5.00     | 696,503      | 725,216                | 5.00     |                      | 725,216    | 97,617                  | 15.6%        |
| 2250.157/158                    | Occup. & Physical Therapy Salaries | 214,095      | 228,602   | 2.00     | 234,804      | 257,648                | 2.00     |                      | 257,648    | 29,046                  | 12.7%        |
| 2250.159.                       | Hearing Impaired Salaries          | 24,154       | 26,000    |          | 18,000       | -                      |          |                      | -          | (26,000)                | -100.0%      |
| 2250.160.                       | Clerical Assistants                | 147,886      | 126,907   | 1.86     | 137,984      | 138,538                | 1.86     |                      | 138,538    | 11,631                  | 9.2%         |
| 2250.163.                       | Lunch & Health Supervision         | 523,985      | 687,960   |          | 688,288      | 784,883                |          |                      | 784,883    | 96,923                  | 14.1%        |
|                                 | TOTAL Salaries                     | 6,886,665    | 7,269,911 | 57.73    | 7,508,084    | 7,890,126              | 58.86    | -                    | 7,890,126  | 620,215                 | 8.5%         |
| <b>2250.200</b>                 | <b>Equipment</b>                   |              |           |          |              |                        |          |                      |            |                         |              |
| 2250.200.                       | Equipment                          | 6,086        | 10,000    |          | 22,000       | 11,000                 |          |                      | 11,000     | 1,000                   | 10.0%        |
| <b>2250.400</b>                 | <b>Contractual Expense</b>         |              |           |          |              |                        |          |                      |            |                         |              |
| 2250.400.                       | Contractual                        | 115,660      | 197,650   |          | 197,650      | 211,430                |          |                      | 211,430    | 13,780                  | 7.0%         |
| 2250.407.                       | Mandated Home Instruction          | 20,627       | 25,000    |          | 32,000       | 30,000                 |          |                      | 30,000     | 5,000                   | 20.0%        |
| 2250.408.                       | Committee on Special Education     | 1,653        | 2,000     |          | 1,700        | 2,000                  |          |                      | 2,000      | -                       | 0.0%         |
| 2250.450.                       | Supplies & Materials               | 29,732       | 27,000    |          | 27,000       | 30,000                 |          |                      | 30,000     | 3,000                   | 11.1%        |
| 2250.471.                       | Tuition Other Districts-Public     | 70,644       | 78,407    |          | 78,270       | 80,745                 |          |                      | 80,745     | 2,338                   | 3.0%         |
| 2250.472.                       | Tuition Other Districts-Private    | 358,228      | 640,791   |          | 395,707      | 592,582                |          |                      | 592,582    | (48,209)                | -7.5%        |
| 2250.490.                       | BOCES Services                     | 698,077      | 1,292,730 |          | 907,503      | 1,166,353              |          |                      | 1,166,353  | (126,377)               | -9.8%        |
|                                 | TOTAL -Contractual Expense         | 1,294,621    | 2,263,578 |          | 1,639,830    | 2,113,110              |          |                      | 2,113,110  | (150,468)               | -6.6%        |
| TOTAL - SPECIAL EDUCATION       |                                    | 8,187,372    | 9,543,489 | 57.73    | 9,169,914    | 10,014,236             | 58.86    | -                    | 10,014,236 | -                       | 470,747 4.9% |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                                    | Description             | 2023-24      | 2024-25 |          |              | 2025-26 ADOPTED BUDGET |          |                      |         | Budget to Budget Change |         |        |
|-----------------------------------------|-------------------------|--------------|---------|----------|--------------|------------------------|----------|----------------------|---------|-------------------------|---------|--------|
|                                         |                         | Actual       | Adopted | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |         |                         | \$      | %      |
|                                         |                         | Expenditures | Budget  | Staffing | Expenditures |                        |          | Administrative       | Program | Capital                 |         |        |
| <u>LIBRARY &amp; AUDIO VISUAL</u>       |                         |              |         |          |              |                        |          |                      |         |                         |         |        |
| <u>SCHOOL LIBRARY &amp; AUDIOVISUAL</u> |                         |              |         |          |              |                        |          |                      |         |                         |         |        |
| 2610.100.                               | Salaries                |              |         |          |              |                        |          |                      |         |                         |         |        |
| 2610.131.                               | Library Support Staff   | 289,854      | 285,122 | 5.00     | 285,122      | 288,353                | 5.00     | 288,353              |         |                         | 3,231   | 1.1%   |
| 2610.150.                               | Teachers                | 383,462      | 387,835 | 3.00     | 395,204      | 407,325                | 3.00     | 407,325              |         |                         | 19,490  | 5.0%   |
| 2610.165.                               | Support Staff OT & Subs | 19,252       | 25,000  |          | 22,500       | 25,000                 |          | 25,000               |         |                         | -       | 0.0%   |
| TOTAL-Salaries                          |                         | 692,568      | 697,957 | 8.00     | 702,826      | 720,678                | 8.00     | 720,678              |         |                         | 22,721  | 3.3%   |
|                                         |                         |              |         |          |              |                        |          |                      |         |                         |         |        |
| 2610.450.                               | Supplies & Materials    |              |         |          |              |                        |          |                      |         |                         |         |        |
| 2610.450.01                             | Pelham Memorial HS      | 900          | 2,700   |          | 900          | 925                    |          | 925                  |         |                         | (1,775) | -65.7% |
| 2610.450.02                             | Pelham Middle School    | 1,805        | 8,150   |          | 294          | 8,100                  |          | 8,100                |         |                         | (50)    | -0.6%  |
| 2610.450.04                             | Hutchinson School       | -            | 200     |          | -            | 200                    |          | 200                  |         |                         | -       | 0.0%   |
| TOTAL-Supplies & Materials              |                         | 2,705        | 11,050  |          | 1,194        | 9,225                  |          | 9,225                |         |                         | (1,825) | -16.5% |
|                                         |                         |              |         |          |              |                        |          |                      |         |                         |         |        |
| 2610.458.                               | Library Books           |              |         |          |              |                        |          |                      |         |                         |         |        |
| 2610.458.01                             | Pelham Memorial HS      | -            | 6,290   |          | 5,809        | 6,390                  |          | 6,390                |         |                         | 100     | 1.6%   |
| 2610.458.02                             | Pelham Middle School    | 5,943        | 6,000   |          | 5,725        | 6,000                  |          | 6,000                |         |                         | -       | 0.0%   |
| 2610.458.03                             | Colonial School         | 2,488        | 2,500   |          | 2,499        | 2,500                  |          | 2,500                |         |                         | -       | 0.0%   |
| 2610.458.04                             | Hutchinson School       | 4,499        | 3,500   |          | 3,484        | 3,500                  |          | 3,500                |         |                         | -       | 0.0%   |
| 2610.458.05                             | Prospect Hill School    | 3,000        | 3,000   |          | 2,981        | 3,000                  |          | 3,000                |         |                         | -       | 0.0%   |
| 2610.458.06                             | Siwanoy School          | 1,995        | 2,500   |          | 2,400        | 2,500                  |          | 2,500                |         |                         | -       | 0.0%   |
| 2610.458.07                             | Non-Public Schools      | -            | 1,100   |          | -            | 1,000                  |          | 1,000                |         |                         | (100)   | -9.1%  |
| TOTAL-Library Books                     |                         | 17,925       | 24,890  |          | 22,898       | 24,890                 |          | 24,890               |         |                         | -       | 0.0%   |
|                                         |                         |              |         |          |              |                        |          |                      |         |                         |         |        |
|                                         |                         |              |         |          |              |                        |          |                      |         |                         |         |        |
| TOTAL-LIBRARY & AUDIOVISUAL             |                         | 713,198      | 733,897 | 8.00     | 726,918      | 754,793                | 8.00     | -                    | 754,793 | -                       | 20,896  | 2.8%   |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                                   | Description                      | 2023-24      | 2024-25   |          |              | 2025-26 ADOPTED BUDGET |          |                      |           | Budget to Budget Change |             |
|----------------------------------------|----------------------------------|--------------|-----------|----------|--------------|------------------------|----------|----------------------|-----------|-------------------------|-------------|
|                                        |                                  | Actual       | Adopted   | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |           |                         |             |
|                                        |                                  | Expenditures | Budget    | Staffing | Expenditures |                        |          | Administrative       | Program   | Capital                 | \$          |
| TECHNOLOGY                             |                                  |              |           |          |              |                        |          |                      |           |                         |             |
| 2630.100.                              | Salaries                         |              |           |          |              |                        |          |                      |           |                         |             |
| 2630.150.                              | Computer Ass't Instruc.-Salaries | 169,869      | 174,115   | 1.00     | 194,377      | 201,312                | 1.00     |                      | 201,312   | 27,197                  | 15.6%       |
| 2630.160.                              | Support Staff                    | 141,877      | 173,688   | 2.00     | 118,180      | 146,418                | 1.50     |                      | 146,418   | (27,270)                | -15.7%      |
|                                        | TOTAL Salaries                   | 311,746      | 347,803   | 3.00     | 312,557      | 347,730                | 2.50     | -                    | 347,730   | -                       | (73) 0.0%   |
| 2630.200. Equipment                    |                                  |              |           |          |              |                        |          |                      |           |                         |             |
| 2630.220.                              | Computer Hardware                | 21,000       | 34,350    |          | 25,000       | 34,350                 |          |                      | 34,350    | -                       | 0.0%        |
| 2630.400. Contractual Expense          |                                  |              |           |          |              |                        |          |                      |           |                         |             |
| 2630.400                               | Maintenance, Support, Expan.     | 76,162       | 123,900   |          | 76,067       | 125,700                |          |                      | 125,700   | 1,800                   | 1.5%        |
| 2630.420.                              | Staff Development-Contractual    | 82           | 3,000     |          | -            | 3,000                  |          |                      | 3,000     | -                       | 0.0%        |
|                                        | TOTAL Contractual Expense        | 76,244       | 126,900   |          | 76,067       | 128,700                |          | -                    | 128,700   | -                       | 1,800 1.4%  |
| 2630.450 Materials & Supplies          |                                  |              |           |          |              |                        |          |                      |           |                         |             |
| 2630.450                               | Materials & Supplies             | 22,959       | 22,000    |          | 17,500       | 22,000                 |          |                      | 22,000    | -                       | 0.0%        |
| 2630.460 Computer Software             |                                  |              |           |          |              |                        |          |                      |           |                         |             |
| 2630.460.                              | Computer Software                | 19,170       | 57,750    |          | 24,410       | 66,900                 |          |                      | 66,900    | 9,150                   | 15.8%       |
| 2630.460.01                            | Pelham Memorial HS               | 2,305        | 9,849     |          | 1,500        | 9,849                  |          |                      | 9,849     | -                       | 0.0%        |
| 2630.460.07                            | Non-Public Schools               | -            | 2,100     |          | -            | 2,100                  |          |                      | 2,100     | -                       | 0.0%        |
|                                        | TOTAL Computer Software          | 21,475       | 69,699    |          | 25,910       | 78,849                 |          |                      | 78,849    | 9,150                   | 13.1%       |
|                                        |                                  |              |           |          |              |                        |          |                      |           |                         |             |
| TOTAL - TECHNOLOGY                     |                                  | 453,424      | 600,752   | 3.00     | 457,034      | 611,629                | 2.50     | -                    | 611,629   | -                       | 10,877 1.8% |
|                                        |                                  |              |           |          |              |                        |          |                      |           |                         |             |
| TOTAL-LIBRARY, AUDIO VISUAL & TECHNOLO |                                  | 1,166,622    | 1,334,649 | 11.00    | 1,183,952    | 1,366,422              | 10.50    | -                    | 1,366,422 | -                       | 31,773 2.4% |

| PELHAM UNION FREE SCHOOL DISTRICT<br>2025-26 ADOPTED BUDGET |                           |              |         |          |              |                        |          |                      |         |                            |             |
|-------------------------------------------------------------|---------------------------|--------------|---------|----------|--------------|------------------------|----------|----------------------|---------|----------------------------|-------------|
| Code                                                        | Description               | 2023-24      | 2024-25 |          |              | 2025-26 ADOPTED BUDGET |          |                      |         | Budget to Budget<br>Change |             |
|                                                             |                           | Actual       | Adopted | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |         |                            |             |
|                                                             |                           | Expenditures | Budget  | Staffing | Expenditures |                        |          | Administrative       | Program | Capital                    | \$          |
| <u>ATTENDANCE &amp; BUILDING SAFETY</u>                     |                           |              |         |          |              |                        |          |                      |         |                            |             |
| 2805.160.                                                   | Safety Monitors, Salaried | 78,225       | 96,425  | 1.00     | 68,222       | 65,242                 | 1.00     | 65,242               |         | (31,183)                   | -32.3%      |
| 2805.161                                                    | Safety Monitors, Hourly   | 632,744      | 689,000 |          | 668,424      | 725,000                |          | 725,000              |         | 36,000                     | 5.2%        |
| 2805.400.                                                   | Contractual Expense       | 2,467        | 2,500   |          | 18,000       | 37,500                 |          | 37,500               |         | 35,000                     | 1400.0%     |
| TOTAL-ATTENDANCE & BUILDING SAFETY                          |                           | 713,436      | 787,925 | 1.00     | 754,646      | 827,742                | 1.00     | -                    | 827,742 | -                          | 39,817 5.1% |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                              | Description                      | 2023-24      | 2024-25   |          |              | 2025-26 ADOPTED BUDGET |          |                      |           | Budget to Budget Change |                |
|-----------------------------------|----------------------------------|--------------|-----------|----------|--------------|------------------------|----------|----------------------|-----------|-------------------------|----------------|
|                                   |                                  | Actual       | Adopted   | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |           |                         |                |
|                                   |                                  | Expenditures | Budget    | Staffing | Expenditures |                        |          | Administrative       | Program   | Capital                 | \$             |
| <b><u>COUNSELING SERVICES</u></b> |                                  |              |           |          |              |                        |          |                      |           |                         |                |
| 2810.100.                         | Salaries                         |              |           |          |              |                        |          |                      |           |                         |                |
| 2810.150.                         | School Counselors & Director     | 1,385,255    | 1,406,968 | 9.00     | 1,335,224    | 1,332,405              | 9.00     |                      | 1,332,405 | (74,563)                | -5.3%          |
| 2810.154.                         | Stipend                          | 68,351       | 90,000    |          | 78,000       | 80,000                 |          |                      | 80,000    | (10,000)                | -11.1%         |
| 2810.160.                         | Clerical Assistants              | 141,814      | 145,396   | 2.00     | 145,396      | 145,396                | 2.00     |                      | 145,396   | -                       | 0.0%           |
|                                   | TOTAL-Salaries                   | 1,595,420    | 1,642,364 | 11.00    | 1,558,620    | 1,557,801              | 11.00    |                      | 1,557,801 | (84,563)                | -5.1%          |
|                                   |                                  |              |           |          |              |                        |          |                      |           |                         |                |
| 2810.400.                         | Contractual Expense              |              |           |          |              |                        |          |                      |           |                         |                |
| 2810.400.00                       | Home & Hospital Instruction-D/W  | 21,983       | 25,000    |          | 28,000       | 30,000                 |          |                      | 30,000    | 5,000                   | 20.0%          |
| 2810.400.01                       | Pelham Memorial HS               | 89,251       | 60,450    |          | 57,135       | 64,975                 |          |                      | 64,975    | 4,525                   | 7.5%           |
| 2810.400.02                       | Pelham Middle School             | 3,057        | 5,970     |          | 4,361        | 5,970                  |          |                      | 5,970     | -                       | 0.0%           |
|                                   | TOTAL - Contractual Expense      | 114,291      | 91,420    |          | 89,496       | 100,945                |          |                      | 100,945   | 9,525                   | 10.4%          |
|                                   |                                  |              |           |          |              |                        |          |                      |           |                         |                |
| 2810.450.                         | Supplies & Materials             |              |           |          |              |                        |          |                      |           |                         |                |
| 2810.450.01                       | Pelham Memorial HS               | 5,571        | 10,200    |          | 7,165        | 11,300                 |          |                      | 11,300    | 1,100                   | 10.8%          |
| 2810.450.02                       | Pelham Middle School             | -            | 3,700     |          | 1,500        | 2,900                  |          |                      | 2,900     | (800)                   | -21.6%         |
|                                   | TOTAL-Supplies & Materials       | 5,571        | 13,900    |          | 8,665        | 14,200                 |          |                      | 14,200    | 300                     | 2.2%           |
|                                   |                                  |              |           |          |              |                        |          |                      |           |                         |                |
| TOTAL - COUNSELING SERVICES       |                                  | 1,715,282    | 1,747,684 | 11.00    | 1,656,781    | 1,672,946              | 11.00    | -                    | 1,672,946 | -                       | (74,738) -4.3% |
| <b><u>HEALTH SERVICES</u></b>     |                                  |              |           |          |              |                        |          |                      |           |                         |                |
| 2815.150.160 Salaries             |                                  |              |           |          |              |                        |          |                      |           |                         |                |
| 2815.161.                         | Public School Nurses             | 389,665      | 484,746   | 6.00     | 482,814      | 487,389                | 6.00     |                      | 487,389   | 2,643                   | 0.5%           |
| 2815.200.                         | Medical Services - Equipment     | 1,977        | 5,000     |          | 3,007        | 6,500                  |          |                      | 6,500     | 1,500                   | 30.0%          |
| 2815.400 Contractual Expense      |                                  |              |           |          |              |                        |          |                      |           |                         |                |
| 2815.400.                         | Medical Services (Doctor/ Nurse) | 46,339       | 52,300    |          | 52,300       | 52,300                 |          |                      | 52,300    | -                       | 0.0%           |
| 2815.409.                         | Health Services-Other Districts  | 115,877      | 120,750   |          | 112,652      | 120,750                |          |                      | 120,750   | -                       | 0.0%           |
|                                   | TOTAL - Contractual Expense      | 162,216      | 173,050   |          | 164,952      | 173,050                |          |                      | 173,050   | -                       | 0.0%           |
|                                   |                                  |              |           |          |              |                        |          |                      |           |                         |                |
| 2815.450                          | Supplies & Materials             |              |           |          |              |                        |          |                      |           |                         |                |
| 2815.450.01                       | Pelham Memorial HS               | 3,049        | 4,000     |          | 3,496        | 4,000                  |          |                      | 4,000     | -                       | 0.0%           |
| 2815.450.02                       | Pelham Middle School             | 522          | 950       |          | 779          | 950                    |          |                      | 950       | -                       | 0.0%           |
| 2815.450.03                       | Colonial School                  | 838          | 950       |          | 850          | 950                    |          |                      | 950       | -                       | 0.0%           |
| 2815.450.04                       | Hutchinson School                | 1,243        | 1,250     |          | 776          | 1,250                  |          |                      | 1,250     | -                       | 0.0%           |
| 2815.450.05                       | Prospect Hill School             | 858          | 1,250     |          | 950          | 1,250                  |          |                      | 1,250     | -                       | 0.0%           |
| 2815.450.06                       | Siwanoy School                   | 745          | 950       |          | 767          | 950                    |          |                      | 950       | -                       | 0.0%           |
|                                   | TOTAL-Supplies & Materials       | 7,255        | 9,350     |          | 7,618        | 9,350                  |          |                      | 9,350     | -                       | 0.0%           |
|                                   |                                  |              |           |          |              |                        |          |                      |           |                         |                |
| TOTAL - HEALTH SERVICES           |                                  | 561,113      | 672,146   | 6.00     | 658,391      | 676,289                | 6.00     | -                    | 676,289   | -                       | 4,143 0.6%     |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                               | Description            | 2023-24             | 2024-25        |                 |                        | 2025-26 ADOPTED BUDGET |          |                      |           |         | Budget to Budget Change |       |  |
|------------------------------------|------------------------|---------------------|----------------|-----------------|------------------------|------------------------|----------|----------------------|-----------|---------|-------------------------|-------|--|
|                                    |                        | Actual Expenditures | Adopted Budget | Actual Staffing | Estimated Expenditures | Budget                 | Staffing | 3 Component Category |           |         |                         |       |  |
|                                    |                        |                     |                |                 |                        |                        |          | Administrative       | Program   | Capital | \$                      | %     |  |
| <b><u>PSYCHOLOGY SERVICES</u></b>  |                        |                     |                |                 |                        |                        |          |                      |           |         |                         |       |  |
| 2820.150.                          | Psychologists          | 885,077             | 911,281        | 8.00            | 1,007,392              | 1,062,408              | 8.00     |                      | 1,062,408 |         | 151,127                 | 16.6% |  |
| 2820.154.                          | Stipend                | 4,056               | 5,000          |                 | 2,075                  | 5,000                  |          |                      | 5,000     |         | -                       | 0.0%  |  |
| TOTAL - PSYCHOLOGY SERVICES        |                        | 889,133             | 916,281        | 8.00            | 1,009,467              | 1,067,408              | 8.00     | -                    | 1,067,408 | -       | 151,127                 | 16.5% |  |
| <b><u>SOCIAL WORK SERVICES</u></b> |                        |                     |                |                 |                        |                        |          |                      |           |         |                         |       |  |
| 2825.150.                          | Instructional Salaries | 171,869             | 179,009        | 2.00            | 193,093                | 189,841                | 2.00     |                      | 189,841   |         | 10,832                  | 6.1%  |  |
| 2825.400.                          | Contractual Expense    | 34,260              | 36,000         |                 | 35,290                 | 37,000                 |          |                      | 37,000    |         | 1,000                   | 2.8%  |  |
| TOTAL - SOCIAL WORK SERVICES       |                        | 206,129             | 215,009        | 2.00            | 228,383                | 226,841                | 2.00     | -                    | 226,841   | -       | 11,832                  | 5.5%  |  |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                             | Description            | 2023-24      | 2024-25 |          | 2025-26 ADOPTED BUDGET |        |          |                      | Budget to Budget Change |         |
|----------------------------------|------------------------|--------------|---------|----------|------------------------|--------|----------|----------------------|-------------------------|---------|
|                                  |                        | Actual       | Adopted | Actual   | Estimated              | Budget | Staffing | 3 Component Category |                         |         |
|                                  |                        | Expenditures | Budget  | Staffing | Expenditures           |        |          | Administrative       | Program                 | Capital |
| <u>CO-CURRICULAR ACTIVITIES</u>  |                        |              |         |          |                        |        |          |                      |                         |         |
| 2850.100.                        | Salaries               |              |         |          |                        |        |          |                      |                         |         |
| 2850.154.                        | Co-Curricular Stipends | 224,266      | 234,101 | 222,210  | 250,161                |        | 250,161  |                      | 16,060                  | 6.9%    |
| TOTAL - CO-CURRICULAR ACTIVITIES |                        | 224,266      | 234,101 | 222,210  | 250,161                |        | -250,161 | -                    | 16,060                  | 6.9%    |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                                     | Description                | 2023-24      | 2024-25    |          |              | 2025-26 ADOPTED BUDGET |          |                      |            | Budget to Budget Change |                |
|------------------------------------------|----------------------------|--------------|------------|----------|--------------|------------------------|----------|----------------------|------------|-------------------------|----------------|
|                                          |                            | Actual       | Adopted    | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |            |                         |                |
|                                          |                            | Expenditures | Budget     | Staffing | Expenditures |                        |          | Administrative       | Program    | Capital                 | \$             |
| <b><u>INTERSCHOLASTIC ATHLETICS</u></b>  |                            |              |            |          |              |                        |          |                      |            |                         |                |
| <b>2855.100.</b>                         | <b>Salaries</b>            |              |            |          |              |                        |          |                      |            |                         |                |
| 2855.132.                                | Officials Fees             | 37,620       | 62,000     |          | 40,000       | 53,122                 |          |                      | 53,122     | (8,878)                 | -14.3%         |
| 2855.150.                                | Athletic Director          | 172,208      | 176,513    | 1.00     | 176,513      | 180,926                | 1.00     |                      | 180,926    | 4,413                   | 2.5%           |
| 2855.150.                                | Coaching Stipends-Fall     | 203,390      | 209,486    |          | 214,640      | 225,264                |          |                      | 225,264    | 15,778                  | 7.5%           |
| 2855.150.                                | Coaching Stipends-Winter   | 154,020      | 158,937    |          | 143,216      | 174,658                |          |                      | 174,658    | 15,721                  | 9.9%           |
| 2855.150.                                | Coaching Stipends-Spring   | 151,835      | 160,606    |          | 161,000      | 169,108                |          |                      | 169,108    | 8,502                   | 5.3%           |
| 2855.160.                                | Clerical Assistant         | 82,209       | 68,739     | 1.00     | 69,200       | 70,867                 | 1.00     |                      | 70,867     | 2,128                   | 3.1%           |
|                                          | TOTAL- Salaries            | 801,282      | 836,281    | 2.00     | 804,569      | 873,945                | 2.00     | -                    | 873,945    | 37,664                  | 4.5%           |
| <b>2855.200. Equipment</b>               |                            |              |            |          |              |                        |          |                      |            |                         |                |
| 2855.200.                                | Equipment                  | 350          | -          |          | -            | -                      |          |                      | -          | -                       | n/a            |
| <b>2855.400. Contractual Expense</b>     |                            |              |            |          |              |                        |          |                      |            |                         |                |
| 2855.411.                                | Service Charges            | 29,653       | 40,300     |          | 35,000       | 51,600                 |          |                      | 51,600     | 11,300                  | 28.0%          |
| 2855.413.                                | Equipment Service & Repair | 42,786       | 38,850     |          | 45,736       | 38,850                 |          |                      | 38,850     | -                       | 0.0%           |
| 2855.414.                                | Athletic Administration    | 70,439       | 74,833     |          | 74,833       | 74,997                 |          |                      | 74,997     | 164                     | 0.2%           |
|                                          | TOTAL-Contractual Expense  | 142,878      | 153,983    |          | 155,569      | 165,447                |          |                      | 165,447    | 11,464                  | 7.4%           |
| <b>2855.450 Supplies &amp; Materials</b> |                            |              |            |          |              |                        |          |                      |            |                         |                |
| 2855.450.                                | Supplies & Materials       | 76,316       | 89,280     |          | 95,248       | 89,280                 |          |                      | 89,280     | -                       | 0.0%           |
| TOTAL-INTERSCHOLASTIC ATHLETICS          |                            | 1,020,826    | 1,079,544  | 2.00     | 1,055,386    | 1,128,672              | 2.00     | -                    | 1,128,672  | -                       | 49,128 4.6%    |
|                                          |                            |              |            |          |              |                        |          |                      |            |                         |                |
| TOTAL - INSTRUCTION                      |                            | 50,157,189   | 52,728,071 | 327.28   | 53,178,110   | 54,478,850             | 320.51   | 3,070,334            | 51,408,516 | -                       | 1,750,779 3.3% |

| PELHAM UNION FREE SCHOOL DISTRICT<br>2025-26 ADOPTED BUDGET |                                  |              |           |          |              |                        |          |                      |           |                            |               |
|-------------------------------------------------------------|----------------------------------|--------------|-----------|----------|--------------|------------------------|----------|----------------------|-----------|----------------------------|---------------|
| Code                                                        | Description                      | 2023-24      | 2024-25   |          |              | 2025-26 ADOPTED BUDGET |          |                      |           | Budget to Budget<br>Change |               |
|                                                             |                                  | Actual       | Adopted   | Actual   | Estimated    | Budget                 | Staffing | 3 Component Category |           |                            |               |
|                                                             |                                  | Expenditures | Budget    | Staffing | Expenditures |                        |          | Administrative       | Program   | Capital                    | \$            |
| <b><u>PUPIL TRANSPORTATION SERVICES</u></b>                 |                                  |              |           |          |              |                        |          |                      |           |                            |               |
| 5510.160.                                                   | Salaries                         | 24,127       | 32,500    | 0.50     | 33,310       | 34,159                 | 0.50     |                      | 34,159    | 1,659                      | 5.1%          |
| 5510.400.                                                   | Transportation-Contractual       | 807          | 500       |          | 500          | 500                    |          |                      | 500       | -                          | 0.0%          |
| 5510.415.                                                   | Charter & Athletic Trips         | 345,446      | 362,250   |          | 362,250      | 390,000                |          |                      | 390,000   | 27,750                     | 7.7%          |
| 5510.450.                                                   | Supplies & Materials             | -            | 100       |          | 100          | 100                    |          |                      | 100       | -                          | 0.0%          |
| 5510.490.                                                   | Services from BOCES              | 47,427       | 49,798    |          | 50,000       | 52,300                 |          |                      | 52,300    | 2,502                      | 5.0%          |
| 5540.400.                                                   | Contract Transportation          | 1,187,396    | 1,640,658 |          | 1,513,412    | 1,822,793              |          |                      | 1,822,793 | 182,135                    | 11.1%         |
| 5550.400.                                                   | Public Transportation            | 41,957       | 40,466    |          | 45,780       | 47,434                 |          |                      | 47,434    | 6,968                      | 17.2%         |
| TOTAL - PUPIL TRANSPORTATION SERVICES                       |                                  | 1,647,160    | 2,126,272 | 0.50     | 2,005,352    | 2,347,286              | 0.50     | -                    | 2,347,286 | -                          | 221,014 10.4% |
| <b><u>COMMUNITY RECREATION</u></b>                          |                                  |              |           |          |              |                        |          |                      |           |                            |               |
| 7140.160.                                                   | Recreation Salaries              | 36,310       | 36,310    | 0.50     | 37,217       | 38,148                 | 0.50     |                      | 38,148    | 1,838                      | 5.1%          |
| 7140.400.                                                   | Contractual Services & Utilities | 23,857       | 41,450    |          | 26,008       | 41,450                 |          |                      | 41,450    | -                          | 0.0%          |
| 7140.450.                                                   | Materials & Supplies             | 9,383        | 15,000    |          | 17,592       | 15,000                 |          |                      | 15,000    | -                          | 0.0%          |
| TOTAL COMMUNITY RECREATION                                  |                                  | 69,550       | 92,760    | 0.50     | 80,817       | 94,598                 | 0.50     | -                    | 94,598    | -                          | 1,838 2.0%    |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                                                 | Description              | 2023-24      | 2024-25    |          | 2025-26 ADOPTED BUDGET |            |          |                      | Budget to Budget Change |            |           |        |
|------------------------------------------------------|--------------------------|--------------|------------|----------|------------------------|------------|----------|----------------------|-------------------------|------------|-----------|--------|
|                                                      |                          | Actual       | Adopted    | Actual   | Estimated              | Budget     | Staffing | 3 Component Category |                         |            | Change    |        |
|                                                      |                          | Expenditures | Budget     | Staffing | Expenditures           |            |          | Administrative       | Program                 | Capital    | \$        | %      |
| <b><u>UNDISTRIBUTED EXPENSES</u></b>                 |                          |              |            |          |                        |            |          |                      |                         |            |           |        |
| <b><u>EMPLOYEE BENEFITS</u></b>                      |                          |              |            |          |                        |            |          |                      |                         |            |           |        |
| 9010.800.                                            | State Retirement         | 761,651      | 1,015,084  |          | 943,066                | 1,153,740  |          | 287,109              | 391,431                 | 475,200    | 138,656   | 13.7%  |
| 9020.800.                                            | Teacher Retirement       | 3,954,004    | 4,202,545  |          | 4,200,000              | 4,160,667  |          | 291,493              | 3,869,174               | -          | (41,878)  | -1.0%  |
| 9030.800.                                            | Social Security          | 3,579,095    | 3,728,437  |          | 3,750,000              | 3,922,558  |          | 339,141              | 3,352,247               | 231,170    | 194,121   | 5.2%   |
| 9040.800.                                            | Workers' Compensation    | 248,271      | 261,195    |          | 266,476                | 236,878    |          | 20,480               | 202,438                 | 13,960     | (24,317)  | -9.3%  |
| 9050.800.                                            | Unemployment Insurance   | -            | 20,000     |          | -                      | 20,000     |          | 1,729                | 17,092                  | 1,179      | -         | 0.0%   |
| 9060.800.                                            | Health Insurance         | 9,376,052    | 12,043,163 |          | 10,243,448             | 11,910,498 |          | 1,276,689            | 9,559,548               | 1,074,261  | (132,665) | -1.1%  |
| 9070.800.                                            | Employee Benefit Funds   | 634,482      | 662,125    |          | 660,596                | 694,100    |          | 138,950              | 504,750                 | 50,400     | 31,975    | 4.8%   |
| 9089.800.                                            | Other Employee Benefits  | 77,756       | 140,000    |          | 263,737                | 140,000    |          | 28,000               | 105,000                 | 7,000      | -         | 0.0%   |
| TOTAL - EMPLOYEE BENEFITS                            |                          | 18,631,311   | 22,072,549 |          | 20,327,323             | 22,238,441 |          | 2,383,591            | 18,001,680              | 1,853,169  | 165,892   | 0.8%   |
| <b><u>DEBT SERVICE</u></b>                           |                          |              |            |          |                        |            |          |                      |                         |            |           |        |
| 9788.600                                             | Lease Principle (GASB87) | 208,034      | 186,000    |          | 186,000                | 207,272    |          |                      |                         | 207,272    | 21,272    | 11.4%  |
| 9788.700                                             | Lease Interest (GASB87)  | 5,389        | 13,000     |          | 13,000                 | 10,000     |          |                      |                         | 10,000     | (3,000)   | -23.1% |
| TOTAL - DEBT SERVICE                                 |                          | 213,423      | 199,000    |          | 199,000                | 217,272    |          | -                    | -                       | 217,272    | 18,272    | 9.2%   |
| <b><u>INTERFUND TRANSFER</u></b>                     |                          |              |            |          |                        |            |          |                      |                         |            |           |        |
| 9901.950.                                            | Transfer to Special Aid  | 48,551       | 40,000     |          | 50,000                 | 40,000     |          |                      | 40,000                  |            | -         | 0.0%   |
| <b>9901.960. Transfer to Debt Service Fund (DSF)</b> |                          |              |            |          |                        |            |          |                      |                         |            |           |        |
|                                                      | Principal-Serial Bonds   | 4,500,000    | 4,700,000  |          | 4,700,000              | 4,900,000  |          |                      |                         | 4,900,000  | 200,000   | 4.3%   |
|                                                      | Interest-Serial Bonds    | 2,027,906    | 1,812,681  |          | 1,812,681              | 1,609,681  |          |                      |                         | 1,609,681  | (203,000) | -11.2% |
|                                                      | TOTAL-Transfer to DSF    | 6,527,906    | 6,512,681  |          | 6,512,681              | 6,509,681  |          | -                    | -                       | 6,509,681  | (3,000)   | 0.0%   |
| 9901.970.                                            | Transfer to Capital Fund | 2,850,000    | -          |          | -                      | -          |          |                      |                         | -          | -         | n/a    |
| TOTAL - INTERFUND TRANSFER                           |                          | 9,426,457    | 6,552,681  |          | 6,562,681              | 6,549,681  |          | -                    | 40,000                  | 6,509,681  | (3,000)   | -0.05% |
| TOTAL - UNDISTRIBUTED EXPENSES                       |                          | 28,271,191   | 28,824,230 |          | 27,089,004             | 29,005,394 |          | 2,383,591            | 18,041,680              | 8,580,122  | 181,164   | 0.63%  |
|                                                      |                          |              |            |          |                        |            |          |                      |                         |            |           |        |
| GRAND TOTAL                                          |                          | 89,386,509   | 93,580,000 | 373.18   | 92,384,910             | 96,290,000 | 366.91   | 8,902,742            | 71,934,081              | 15,453,177 | 2,710,000 | 2.90%  |

**PELHAM UNION FREE SCHOOL DISTRICT  
2025-26 ADOPTED BUDGET**

| Code                                  | Description | 2023-24      | 2024-25    |          | 2025-26 ADOPTED BUDGET |            |          |                      |            | Budget to Budget Change |           |        |
|---------------------------------------|-------------|--------------|------------|----------|------------------------|------------|----------|----------------------|------------|-------------------------|-----------|--------|
|                                       |             | Actual       | Adopted    | Actual   | Estimated              | Budget     | Staffing | 3 Component Category |            |                         | Change    |        |
|                                       |             | Expenditures | Budget     | Staffing | Expenditures           |            |          | Administrative       | Program    | Capital                 | \$        | %      |
| SUMMARY                               |             |              |            |          |                        |            |          |                      |            |                         |           |        |
| TOTAL - BOARD OF EDUCATION            |             | 168,928      | 124,350    |          | 118,251                | 128,200    |          | 128,200              | -          | -                       | 3,850     |        |
| TOTAL - CENTRAL ADMINISTRATION        |             | 647,385      | 605,663    | 4.00     | 664,990                | 615,272    | 4.00     | 615,272              | -          | -                       | 9,609     |        |
| TOTAL - FINANCE                       |             | 945,509      | 928,947    | 6.40     | 952,310                | 964,495    | 6.40     | 964,495              | -          | -                       | 35,548    |        |
| TOTAL - LEGAL                         |             | 120,518      | 140,000    |          | 130,000                | 140,000    |          | 98,000               | 42,000     | -                       | -         |        |
| TOTAL - PERSONNEL                     |             | 376,238      | 420,384    | 2.00     | 357,442                | 452,391    | 2.50     | 452,391              | -          | -                       | 32,007    |        |
| TOTAL - PUBLIC INFORMATION & SERVICES |             | 103,930      | 104,454    | 1.00     | 107,049                | 107,144    | 1.00     | 107,144              | -          | -                       | 2,690     |        |
| TOTAL - OPERATIONS & MAINTENANCE      |             | 5,942,146    | 6,517,423  | 31.50    | 6,693,537              | 6,873,055  | 31.50    | -                    | -          | 6,873,055               | 355,632   |        |
| TOTAL - SPECIAL ITEMS                 |             | 936,765      | 967,446    |          | 1,008,048              | 1,083,315  |          | 1,083,315            | -          | -                       | 115,869   |        |
| TOTAL - GENERAL SUPPORT               |             | 9,241,419    | 9,808,667  | 44.90    | 10,031,627             | 10,363,872 | 45.40    | 3,448,817            | 42,000     | 6,873,055               | 555,205   | 5.7%   |
|                                       |             |              |            |          |                        |            |          |                      |            |                         |           |        |
| TOTAL - INSTRUCTION (ADM. & IMP.)     |             | 3,422,272    | 3,529,961  | 22.50    | 3,519,806              | 3,625,330  | 22.50    | 3,070,334            | 554,996    | -                       | 95,369    |        |
| TOTAL - REGULAR SCHOOL INSTRUCTION    |             | 32,050,738   | 32,667,282 | 206.05   | 33,719,174             | 33,622,803 | 198.65   | -                    | 33,622,803 | -                       | 955,521   |        |
| TOTAL - SPECIAL EDUCATION             |             | 8,187,372    | 9,543,489  | 57.73    | 9,169,914              | 10,014,236 | 58.86    | -                    | 10,014,236 | -                       | 470,747   |        |
| TOTAL - INSTRUCTIONAL MEDIA           |             | 1,166,622    | 1,334,649  | 11.00    | 1,183,952              | 1,366,422  | 10.50    | -                    | 1,366,422  | -                       | 31,773    |        |
| TOTAL - ATTENDANCE/BLDG SECURITY      |             | 713,436      | 787,925    | 1.00     | 754,646                | 827,742    | 1.00     | -                    | 827,742    | -                       | 39,817    |        |
| TOTAL - COUNSELING                    |             | 1,715,282    | 1,747,684  | 11.00    | 1,656,781              | 1,672,946  | 11.00    | -                    | 1,672,946  | -                       | (74,738)  |        |
| TOTAL - HEALTH SERVICES               |             | 561,113      | 672,146    | 6.00     | 658,391                | 676,289    | 6.00     | -                    | 676,289    | -                       | 4,143     |        |
| TOTAL - PSYCHOLOGY                    |             | 889,133      | 916,281    | 8.00     | 1,009,467              | 1,067,408  | 8.00     | -                    | 1,067,408  | -                       | 151,127   |        |
| TOTAL - SOCIAL WORK                   |             | 206,129      | 215,009    | 2.00     | 228,383                | 226,841    | 2.00     | -                    | 226,841    | -                       | 11,832    |        |
| TOTAL - CO-CURRICULAR                 |             | 224,266      | 234,101    | 0.00     | 222,210                | 250,161    | 0.00     | -                    | 250,161    | -                       | 16,060    |        |
| TOTAL - INTERSCHOLASTIC ATHLETICS     |             | 1,020,826    | 1,079,544  | 2.00     | 1,055,386              | 1,128,672  | 2.00     | -                    | 1,128,672  | -                       | 49,128    |        |
| TOTAL - INSTRUCTION                   |             | 50,157,189   | 52,728,071 | 327.28   | 53,178,110             | 54,478,850 | 320.51   | 3,070,334            | 51,408,516 | -                       | 1,750,779 | 3.32%  |
|                                       |             |              |            |          |                        |            |          |                      |            |                         |           |        |
| TOTAL - PUPIL TRANSPORTATION          |             | 1,647,160    | 2,126,272  | 0.50     | 2,005,352              | 2,347,286  | 0.50     | -                    | 2,347,286  | -                       | 221,014   | 10.39% |
|                                       |             |              |            |          |                        |            |          |                      |            |                         |           |        |
| TOTAL - COMMUNITY RECREATION          |             | 69,550       | 92,760     | 0.50     | 80,817                 | 94,598     | 0.50     | -                    | 94,598     | -                       | 1,838     |        |
| TOTAL - CENSUS & CIVIC ACTIVITIES     |             | -            | -          | 0.00     | -                      | -          | 0.00     | -                    | -          | -                       | -         |        |
| TOTAL - COMMUNITY SERVICES            |             | 69,550       | 92,760     | 0.50     | 80,817                 | 94,598     | 0.50     | -                    | 94,598     | -                       | 1,838     | 1.98%  |
|                                       |             |              |            |          |                        |            |          |                      |            |                         |           |        |
| TOTAL - EMPLOYEE BENEFITS             |             | 18,631,311   | 22,072,549 |          | 20,327,323             | 22,238,441 |          | 2,383,591            | 18,001,680 | 1,853,169               | 165,892   |        |
| TOTAL - INTERFUND TRANSFER            |             | 9,426,457    | 6,552,681  |          | 6,562,681              | 6,549,681  |          | -                    | 40,000     | 6,509,681               | (3,000)   |        |
| TOTAL - DEBT SERVICE                  |             | 213,423      | 199,000    |          | 199,000                | 217,272    |          | -                    | -          | 217,272                 | 18,272    |        |
| TOTAL - UNDISTRIBUTED EXPENSES        |             | 28,271,191   | 28,824,230 |          | 27,089,004             | 29,005,394 |          | 2,383,591            | 18,041,680 | 8,580,122               | 181,164   | 0.63%  |
|                                       |             |              |            |          |                        |            |          |                      |            |                         |           |        |
| GRAND TOTAL:                          |             |              |            |          |                        |            |          |                      |            |                         |           |        |
| TOTAL - GENERAL SUPPORT               |             | 9,241,419    | 9,808,667  | 44.90    | 10,031,627             | 10,363,872 | 45.40    | 3,448,817            | 42,000     | 6,873,055               | 555,205   |        |
| TOTAL - INSTRUCTION                   |             | 50,157,189   | 52,728,071 | 327.28   | 53,178,110             | 54,478,850 | 320.51   | 3,070,334            | 51,408,516 | -                       | 1,750,779 |        |
| TOTAL - PUPIL TRANSPORTATION          |             | 1,647,160    | 2,126,272  | 0.50     | 2,005,352              | 2,347,286  | 0.50     | -                    | 2,347,286  | -                       | 221,014   |        |
| TOTAL - COMMUNITY SERVICES            |             | 69,550       | 92,760     | 0.50     | 80,817                 | 94,598     | 0.50     | -                    | 94,598     | -                       | 1,838     |        |
| TOTAL - UNDISTRIBUTED EXPENSES        |             | 28,271,191   | 28,824,230 |          | 27,089,004             | 29,005,394 |          | 2,383,591            | 18,041,680 | 8,580,122               | 181,164   |        |
| GRAND TOTAL                           |             | 89,386,509   | 93,580,000 | 373.18   | 92,384,910             | 96,290,000 | 366.91   | 8,902,742            | 71,934,081 | 15,453,177              | 2,710,000 | 2.90%  |