

BUDGET OVERVIEW

2026-27 PRELIMINARY BUDGET

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Budget Overview

Dr. Cheryl H. Champ

February 25, 2026

Throughout the development of the 2026-2027 Superintendent’s Budget, the District administration sought to create a fiscally responsible budget that delivers on our mission of “*Inspiring a Standard of Excellence for All Students.*” This budget proposal provides the resources to address both immediate and long-term needs in line with our new strategic plan and keeps with the budget guidance provided by the Board of Education this past October. The district maintains a strong fiscal foundation, evidenced by an AAA rating, low fiscal stress score and a clean audit.

This stability provides the financial foundation for driving strong student performance, with over 80% of students achieving mastery or proficiency on state ELA and Math assessments in grades 3-8. By high school, Regents passing rates climb into the mid 80s in math and science and high 90s in the humanities, with a 100% graduation rate. College credit-bearing courses have twice as many students enrolled as compared to 8 years ago, which is a significant factor in the district jumping in rank on US News and World Reports to within the top 5% in New York State and top 3% nationally. AP course enrollments have climbed consistently while achievement levels remain steady and increasing. At least 90% of students in grades 10-12 took at least 1 AP exam in the 2024-2025 school year, which is just one factor resulting in the District being named to the AP Honor Roll Platinum status.

In the 2024-2025 school year, Pelham Middle School offered 22 clubs and 312 students participated in athletics. Pelham Memorial High School boasted 48 clubs and 516 students participated in athletics. Our Science Research, visual and performing arts, yearbook, student publications and theater programs continued to win recognition at the local, regional, state, national, and international levels.

Similar to many districts who are working within the parameters of the New York State Tax Cap, costs are outpacing revenues, primarily driven by significant factors like increases in healthcare, transportation, and special education, which are largely beyond our control. The district has worked consistently to mitigate costs that are within our control, especially in areas such as collective bargaining agreements and shifting to shared services through BOCES to maximize aid. Despite continuing concerns about the Foundation Aid formula and the Governor’s initial budget proposal, which only allocated a 1% increase to approximately 68% of districts, Pelham was fortunate to receive full funding per the formula, resulting in a 3.64% increase in Foundation Aid.

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

The preliminary budget for the 2026-2027 school year will result in a tax levy increase that is fully compliant with the tax cap legislation, maintains general education, special education, extracurricular and athletic programs, and ensures that class sizes are within the Board of Education's guidelines. This proposed budget takes into account the direction provided by the Board of Education, specifically:

- Maintaining our rich program of offerings
- Advancing the goals of the new Strategic Plan
- Supporting special education students
- Carefully assessing staffing needs with financial sustainability in mind.

The 3.72% preliminary tax cap compliant budget can be viewed in two parts: a portion to cover operating expenses and a portion driven by exclusions to the tax cap. The operating portion of 2.28% consists of the growth allowed by the tax cap plus the tax base growth factor. The capital exclusions for the District's net local share of debt (outstanding capital bonds, bond anticipation notes and BOCES capital costs) nets a 1.44% increase after use of Debt Service Funds.

Notably, this budget proposes appropriating \$1,850,000 from the Debt Service Fund to offset the local share of debt service, thereby reducing the allowable tax levy (tax burden) by 2.49%. If the District taxed for these revenues, the allowable levy would have been 6.21%.

Total Appropriations: \$99,092,000
Percent Budget-to-Budget Increase: 2.91%
Total Budget-to-Budget Increase: \$2,802,000
Allowable Tax Levy Increase: 3.72% (including application of Debt Service Fund)
Preliminary Budget Tax Levy Increase: 3.72%

Components of Preliminary Budget 3.72% Tax Increase:

Operating Budget: 2.28%

Capital Budget: 1.44%

Total Preliminary Tax Cap Compliant Increase: 2.28% + 1.44%= 3.72%

STRATEGIC PLAN

The 2026-27 school year marks the third year of the current Strategic Plan launched in the 2024-2025 school year with the following Mission, Vision Values and Priorities:

Mission:

Inspiring a Standard of Excellence for All Students

Vision

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

Values:

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

Strategic Priorities:*Personal Growth & Achievement*

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

Belonging & Wellness

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

Facilities & Sustainable Learning Environments

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

BUDGET HIGHLIGHTS

The following highlights support the goals of the strategic plan:

- Sustains rich curricular and extracurricular programs across all levels
- Provides resources to meet the growing IEP needs of students, including the expansion of ICT at Prospect Hill and additional outside placements, continuing our commitment to a free and appropriate education for all Pelham students.
- Supports MTSS through data-based allocation of intervention staff and the expansion of Branching Minds.
- Increases budget controls in various areas to ensure efficient resource use (e.g., substitute coverage, lunch supervision, overtime, and software).
- Maximizes specific revenue sources (e.g., homeless aid, BOCES, and border property taxes).
- Right-sizes programs and reduces reliance on outside contractors for professional services.
- Maintains elementary class sizes at or below Board of Education guidelines.
- Continues our annual Chromebook refresh cycle for all 5th and 9th graders.
- Provides for the ongoing maintenance and care of district-wide facilities.

Budget Drivers & Factors:

Several factors influence the development of the operating budget, many of which—such as the Consumer Price Index (inflation), tax-based growth factors affecting our tax cap, state aid formulas, pension rates, and state mandates—remain outside of our direct control.

The primary drivers in the 2026-2027 budget are:

- Salaries and benefits aligned to collective bargaining contracts, comprising approximately 74.9% of the budget.
 - Contractual (and anticipated) salary increases for all employees
 - Rising health insurance costs
- Increases in utilities and contractual costs
- Rising transportation costs
- Increases in Special Education costs to meet student needs

- Reduction in interest income
- Scheduled decrease in New York State Building Aid
- Enrollment driven reduction in FTEs from retirement of two elementary teachers.
- Programmatic elimination of one teaching assistant position.
- Defunding one currently vacant custodial position (retirement) and several stipends.
- Reductions in software costs
- Maintaining contingent funds at 2%.

Staffing:

This year, three veteran teachers and two clerical staff members are retiring from the District. These retirements allow us to scrutinize class sizes and programs, replacing only the positions most essential to meeting enrollment and program needs in alignment with our strategic plan. Simultaneously, we are experiencing growth in the services required for students with disabilities.

This results in a net budget reduction of 4.0 instructional and 1.0 non-instructional FTEs. This includes a 1.0 reduction from “overages” (extra duty pay), a reduction of 2.0 elementary teachers due to projected enrollment, the reduction of one Teaching Assistant based on program needs, and the reallocation of one intervention position to special education. Additionally, one currently vacant custodial position will remain unfilled.

Fund Balance & Reserves:

This preliminary budget strategically utilizes fund balance appropriations from several sources at substantially the same level as the prior year. An appropriated fund balance of \$1,230,000 from prior years’ surplus is being used to balance the budget. An appropriation of \$1,850,000 from the Debt Service Fund is being utilized to offset annual debt service, representing a \$375,000 reduction from the previous year as we strategically preserve this funding source for future use to help offset costs from the 2025 Bond Referendum. Lastly, appropriations of \$800,000 from the ERS Pension Reserve and \$180,000 from the TRS Pension Reserve are being used to offset 2026-27 pension costs.

Together, the total application of fund balance to supplement revenue represents 4.1% of the budget. Overall, the expenditure budget maintains an approximate 2% contingency, consistent with prior years.

Closing:

Our budget reflects the direction provided by the Board at the start of the development process and honors our priorities as a District. Most importantly, it ensures our students receive the world-class education they deserve.

I offer my sincere thanks to the Board of Education for their clear direction. I also extend my appreciation to our Assistant Superintendent for Business, Jim Hricay, and Treasurer, Jackie Vigil, who have worked tirelessly to support our vision. Finally, I would like to recognize the hard work of Dr. Trisha Fitzgerald, Dr. Claire Comerford, and Ms. Traci Holtz, as well as our entire administrative team, for crafting a budget that is student-centered, forward-thinking, and efficient.

As this is a preliminary budget, I emphasize that our public sessions will begin on February 25 and continue throughout March and April. We expect that through thoughtful analysis and public input, we will adopt a budget that best reflects the values of our learning community. This journey will culminate in the school board member election and budget vote on **Tuesday, May 19, 2026**.

BUDGET OVERVIEW
2026-27 PRELIMINARY BUDGET

ENROLLMENT

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
Enrollment Data Summary

School	2022-23	2023-24	2024-25	2025-26	2026-27 (Estimated)	Variance: 2026-27 vs 2025-26
	<i>BEDS Date 10.5.22</i>	<i>BEDS Date 10.4.23</i>	<i>BEDS Date 10.2.24</i>	<i>BEDS Date 10.1.25</i>	<i>Kindergarten census estimated</i>	
Elementary Schools	1,242	1,286	1,277	1,274	1,264	-10
Middle School	643	695	700	670	660	-10
High School	901	863	850	868	883	15
Total	2,786	2,844	2,827	2,812	2,807	-5

**BUDGET OVERVIEW
ENROLLMENT PROJECTIONS
2026-27 SUMMARY**

Grade	COLONIAL SCHOOL	HUTCHINSON SCHOOL	PROSPECT HILL SCHOOL	SIWANOVY SCHOOL	MIDDLE SCHOOL	HIGH SCHOOL	SPECIAL ED.			TOTAL
							Colonial	Hutchinson	Siwanoy	
K *	56	57	57	38						208
1	50	63	44	39				3		199
2	42	54	58	42			4	1		201
3	65	75	64	47			4			255
4	43	50	55	49					1	198
5	43	52	56	49					3	203
6					217					217
7					213					213
8					230					230
9						227				227
10						247				247
11						220				220
12						189				189
Totals	299	351	334	264	660	883	8	4	4	2,807
Elementary Schools Totals:				1264						

* Projections for 2026-27 grade K based on the Comprehensive Long Range Planning Study developed by Western Suffolk BOCES. Registration commences on February 2, 2026.

**BUDGET OVERVIEW
ENROLLMENT PROJECTIONS
2026-27 Including Elementary Sections**

Grade	COLONIAL SCHOOL			HUTCHINSON SCHOOL			PROSPECT HILL SCHOOL			SIWANUY SCHOOL		MIDDLE SCH	HIGH SCH	SPEC ED in dist	TOTAL IN DISTRICT		
	Sections	ACS*															
K*	19	19	18	19	19	19	19	19	19	19	19			Col			
Total	56			57			57			38			<K-2>	11			
1	17	17	16	21	21	21	22	22	20	19			Hut	10			
Total	50			63			44		39				<K-2>	196	19.6		
2	21	21		18	18	18	20	19	19	21	21			4	10		
Total	42			54			58		42				Hut	196	19.6		
3	22	22	21	19	19	19	18	22	21	21	16	16	15	<3-5>	0	13	
Total	65			75			64		47					0	251	19.3	
4	22	21		17	17	16	19	18	18	25	24			Siw	10		
Total	43			50			55		49					<3-5>	4	197	19.7
5	22	21		18	17	17	19	19	18	25	24				10		
Total	43			52			56		49						200	20.0	
6												217			217		
7												213			213		
8												230			230		
9													227		227		
10													247		247		
11													220		220		
12													189		189		
Totals	299			351			334			264		660	883	16	2807		
Elementary Schools Totals										1264							

ACS 19.9 18.5 19.6 20.3
Sections 15 19 17 13 Total Sections 64

ELEMENTARY CLASS SIZE STATISTICS:

ACS(k-2) 19.4
ACS(3-5) 19.6
ACS(k-5) 19.5

*ACS = Average Class Size

* Kindergarten enrollment based on the Comprehensive Long Range Planning Study developed by Western Suffolk BOCES. Registration commences on February 2, 2026.

BUDGET OVERVIEW HISTORICAL OVERVIEW OF ELEMENTARY CLASS SIZE/ENROLLMENT (2016-2027)

SCHOOL	GR	2016-2017			2017-2018			2018-2019			2019-2020			2020-2021			2021-2022			2022-2023			2023-2024			2024-2025			2025-2026			2026-2027 Projected					
Colonial	K*	21	20	20	16	17	18	15	16	16	22	23	20	19	19	19	22	21	19	18	18	15	15	14	17	17	16	19	19	18							
Hutchinson		23	23	24	14	15	18	15	16	16	20	20	20	18	17	17	18	17	17	17	17	17	22	22	22	19	19	18	21	21	21	19	19	19			
Prospect Hill		18	18	19	19	21	21	18	18	18	22	23	17	17	17	17	17	17	19	19	18	21	21	20	19	19	18	15	15	14	19	19	19				
Siwanoy		20	20	20	21	19	19	19	22	23	12	12	12	16	16	16	23	22	23	22	23	22	20	19	20	19	20	19	19	19	19	19					
Colonial	1	19	19	20	21	21	22	17	17	17	16	17	17	21	21	22	21	21	20	23	23	21	21	20	21	21	21	21	17	17	16						
Hutchinson		17	20	20	14	18	19	15	18	18	14	16	16	21	21	20	18	17	17	18	18	18	17	17	17	23	23	23	18	18	18	21	21	21			
Prospect Hill		22	23	19	19	20	19	19	19	17	18	19	22	22	20	20	20	18	18	17	19	19	18	22	21	21	20	19	19	22	22	22	22				
Siwanoy		21	21	21	21	21	22	20	21	21	20	20	22	21	16	16	15	16	16	15	16	16	15	16	15	15	21	21	20	19	20	19	20	19			
Colonial	2	17	17	17	20	20	21	23	23	23	17	17	18	23	22	21	21	23	23	21	20	16	15	15	22	22	21	21	21	18	18	18					
Hutchinson		17	18	20	19	19	20	16	17	17	17	21	22	24	23	23	23	23	18	18	17	19	18	18	17	17	17	19	19	19	18	18	18				
Prospect Hill		18	20	17	17	17	20	21	21	18	18	18	20	19	19	22	22	21	21	21	19	18	18	19	19	18	22	21	21	20	19	19					
Siwanoy		16	16	16	21	23	21	22	22	22	20	20	19	22	21	23	22	23	22	16	16	16	16	16	16	16	16	16	16	16	15	21	21	21	21		
Colonial	3	20	21	16	17	19	20	20	21	23	23	24	18	17	17	24	24	23	22	17	17	16	21	21	22	21	22	21	22	22	21						
Hutchinson		20	20	20	19	22	22	15	17	19	20	23	23	22	22	21	17	17	17	19	19	19	18	19	18	17	17	17	17	17	16	19	19	19			
Prospect Hill		17	18	19	19	20	17	18	18	20	21	21	17	16	16	20	19	19	22	21	20	20	19	19	19	18	19	18	18	22	21	21	22	21	21		
Siwanoy		20	21	15	16	16	23	24	21	22	18	17	19	19	19	22	22	24	23	24	23	17	16	16	17	16	16	17	16	16	16	16	15	16	16	15	
Colonial	4	23	23	21	22	17	17	18	20	20	22	22	21	21	17	17	17	16	16	16	22	21	18	17	17	22	21	22	21	22	21						
Hutchinson		18	20	20	21	21	22	16	20	21	17	20	20	25	24	24	23	23	22	18	18	17	20	20	19	19	20	19	19	18	17	17	17	17	16		
Prospect Hill		17	18	19	17	19	19	19	20	17	18	19	23	22	22	17	17	17	20	20	19	21	21	20	20	20	20	20	20	19	19	18	19	18	18		
Siwanoy		19	20	20	20	21	24	24	24	24	24	24	24	23	22	21	18	18	17	22	22	18	18	17	22	22	24	23	25	24	25	24	25	24			
Colonial	5	19	21	21	23	23	22	22	24	24	20	19	19	20	20	20	18	17	17	25	24	21	21	20	20	17	17	16	22	21							
Hutchinson		23	24	25	20	20	20	20	23	24	15	19	20	20	19	19	24	24	23	25	25	25	22	22	21	20	20	20	20	20	20	18	17	17			
Prospect Hill		21	21	21	18	18	19	18	18	19	19	20	19	18	18	23	23	22	18	17	17	21	20	20	22	21	20	20	20	20	20	20	19	19	18		
Siwanoy		21	21	20	21	21	21	22	25	25	22	22	22	22	22	22	20	19	20	19	18	18	17	23	22	24	23	24	23	25	24	25	24				
SELF CONTAINED																																					
Colonial		6			6			6			6			4			5			4			7			8			8			8					
Hutchinson		14			11			16			20			2						2			3			4			4			4					
Prospect Hill		4																																			
Siwanoy		9			8			7			6			5			5			3			3			4			5			4					
		Tot	#Sec	ACS	Tot	#Sec	ACS	Tot	#Sec	ACS	Tot	#Sec	ACS	Tot	#Sec	ACS	Tot	#Sec	ACS	Tot	#Sec	ACS	Tot	#Sec	ACS	Tot	#Sec	ACS	Tot	#Sec	ACS	Tot	#Sec	ACS	Tot	#Sec	ACS
Colonial		318	16	19.9	317	16	19.8	324	17	19.1	327	16	20.4	300	15	20.0	282	14	20.1	275	14	19.6	284	14	20.3	288	16	18.0	293	15	19.5	299	15	19.9			
Hutchinson		372	18	20.7	363	19	19.1	340	19	17.9	343	18	19.1	357	17	21.0	363	18	20.2	361	43	8.4	371	19	19.5	365	19	19.2	354	19	18.6	351	19	18.5			
Prospect Hill		309	16	19.3	319	17	18.8	320	17	18.8	308	16	19.3	324	17	19.1	332	17	19.5	326	17	19.2	335	17	19.7	335	17	19.7	337	18	18.7	334	17	19.6			
Siwanoy		272	14	19.4	277	14	19.8	281	13	21.6	292	13	22.5	261	14	18.6	278	14	19.9	273	14	19.5	284	15	18.9	274	15	18.3	273	14	19.5	264	13	20.3			
TOTAL ELEM.		1304			1301			1294			1302			1253			1265			1242			1286			1277			1274			1264					

ACS=Average Class Size

* Kindergarten enrollment based on the Comprehensive Long Range Planning Study developed by Western Suffolk BOCES. Registration commences on February 2, 2026.

BUDGET OVERVIEW

HISTORICAL OVERVIEW OF SECONDARY SCHOOLS ENROLLMENT (2016-2027)

SCHOOL	GR	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027 Projected
PMS	6	211	256	229	218	193	213	243	217	229	213	217
	7	244	214	250	234	224	187	213	261	219	230	213
	8	229	250	212	249	235	221	187	217	252	227	230
Total PMS		684	720	691	701	652	621	643	695	700	670	660
PMHS	9	241	217	242	214	237	230	221	201	224	247	227
	10	222	239	214	245	218	237	230	207	199	220	247
	11	213	218	230	215	235	213	237	227	203	189	220
	12	207	209	213	232	217	243	213	228	224	212	189
Total PMHS		883	883	899	906	907	923	901	863	850	868	883
Total Secondary		1567	1603	1590	1607	1559	1544	1544	1558	1550	1538	1543

BUDGET OVERVIEW

2026-27 PRELIMINARY BUDGET

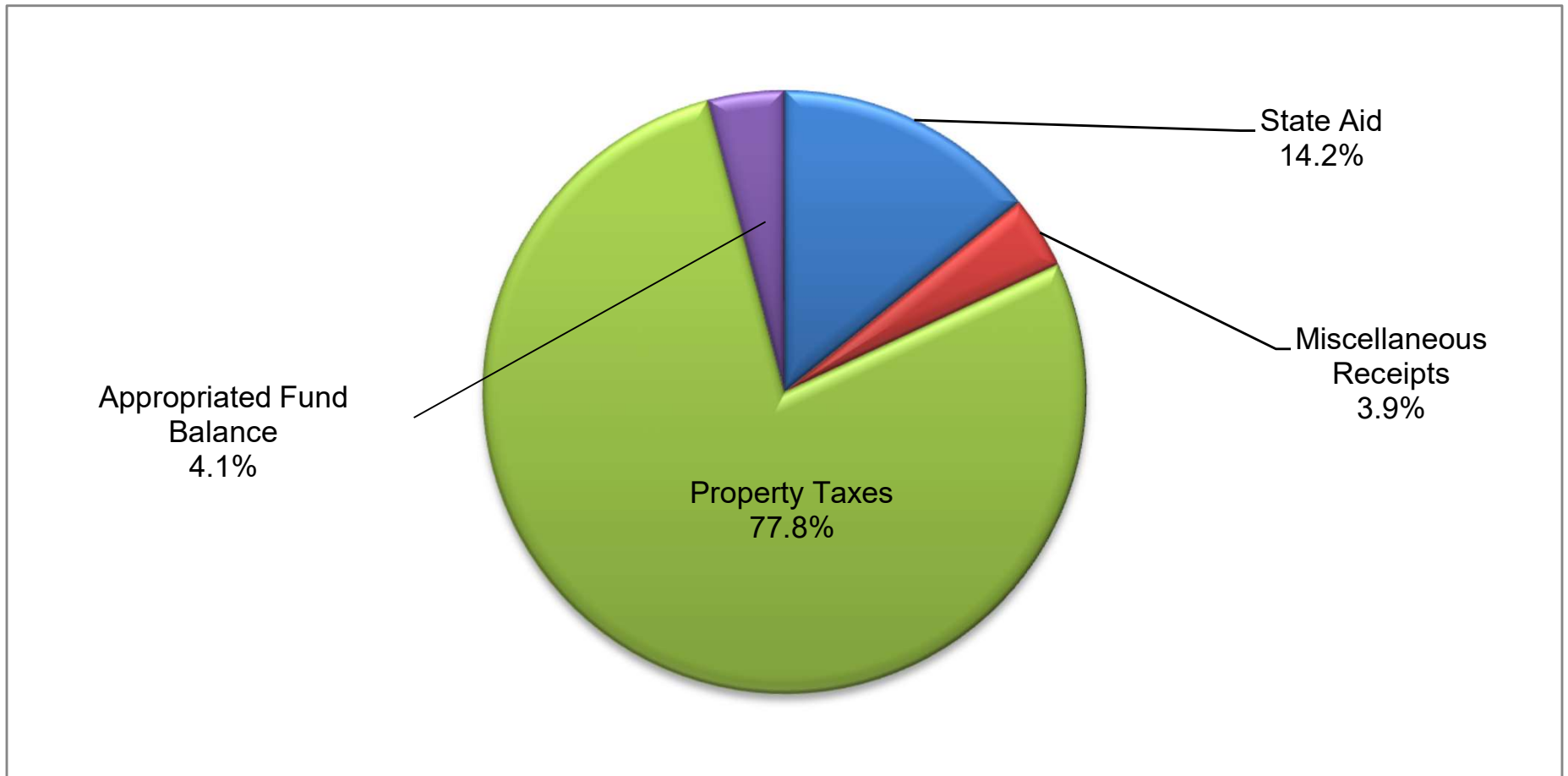
REVENUE

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget

	% of 2026-27 Budget	2024-25	2025-26		2026-27	Variance	
		Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Property Taxes	77.8%	71,876,715	74,375,921	74,375,921	77,142,413	2,766,492	2,766,492
State & Federal Aid	14.2%	13,953,425	13,657,725	14,057,453	14,042,976	385,251	(14,477)
Miscellaneous Receipts	3.9%	4,933,923	3,821,354	4,190,918	3,846,611	25,257	(344,307)
Appropriated Fund Balance	4.1%	-	4,435,000	-	4,060,000	(375,000)	4,060,000
Total Revenues & Other Funding Sources	100.0%	90,764,063	96,290,000	92,624,292	99,092,000	2,802,000	6,467,708

BUDGET OVERVIEW
SOURCES OF FUNDING
2026-27 Preliminary Budget



BUDGET OVERVIEW
2026-27 PRELIMINARY BUDGET

PROPERTY TAXES

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget

PROPERTY TAXES						
	2024-25	2025-26		2026-27	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Property Tax Levy	70,388,643	74,375,921	73,076,176	77,142,413	2,766,492	4,066,237
STAR Aid Grant from NYS	1,488,072	-	1,299,745	-	-	(1,299,745)
Total Property Taxes	71,876,715	74,375,921	74,375,921	77,142,413	2,766,492	2,766,492

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget

PROPERTY TAXES

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

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

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

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

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

This 2026-27 preliminary budget proposal calls for a tax levy increase at the allowable tax cap limit; therefore a simple majority approval is required in the current year. See following pages for calculation of the current year tax levy calculation and historical tax levy data.

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

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING
Preliminary Tax Levy Calculation for 2026-27 (as of February 11, 2026)

			Change in Levy	
			\$	%
2025-26 Tax Levy		\$74,375,921		
Tax Base Growth Factor District Specific--Provided by Office of Real Property Services	x	1.0035		
	=	\$74,636,237	\$260,316	0.35%
<u>2025-26 Exclusions: Local Share of Capital Expenditures:</u>				
Debt Service-Principle & Interest Payments		(6,509,681)		
Building Aid		1,292,160		
Appropriation from Debt Service Fund		2,225,000		
BOCES Capital Exclusion		(37,965)		
Total Prior Year Exclusions	-	(3,030,486)	(3,030,486)	(4.07%)
Prior Year Tax Levy Limit	=	\$71,605,751		
Allowable Levy Growth Factor (CPI) (1 + inflation factor up to 2%; actual CPI for 2025 = 2.63%)	x	1.02		
	=	\$73,037,866	\$1,432,115	1.93%
2026-27 Tax Levy Limit (before Exclusions)				
<u>2026-27 Exclusions: Local Share of Capital Expenditures:</u>				
Debt Service-Principle & Interest Payments		5,973,431		
Bond Anticipation Note (BAN)-Estimated Interest Payment		991,250		
Building Aid		(1,057,131)		
Appropriation from Debt Service Fund		(1,850,000)		
BOCES Capital Exclusion		46,997		
Total Current Year Exclusions	+	4,104,547	4,104,547	5.52%
2026-27 Allowable Tax Levy (with simple majority approval)	=	\$77,142,413	\$2,766,492	3.72%
2026-27 Proposed Tax Levy		\$77,142,413	\$2,766,492	3.72%

**BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget**

TAX LEVY CALCULATIONS (SINCE INCEPTION OF TAX CAP)															
	Actual														Proposed
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Prior Year Tax Levy	53,857,112	55,257,574	57,050,899	58,154,792	59,224,034	59,254,100	60,427,331	61,692,210	63,646,306	65,648,182	67,271,881	68,581,807	70,002,518	71,876,715	74,375,921
Tax Base Growth Factor	1.0048	1.0056	1.0021	1.0029	1.0039	1.0028	1.0038	1.0045	1.0044	1.0051	1.0064	1.0062	1.0072	1.0045	1.0035
Sub-total	54,115,626	55,567,016	57,170,706	58,323,441	59,455,008	59,420,011	60,656,955	61,969,825	63,926,350	65,982,988	67,702,421	69,007,014	70,506,536	72,200,160	74,636,237
Prior Year Exclusions:															
Capital	(775,582)	(856,345)	(875,647)	(1,037,825)	(1,334,845)	(1,169,320)	(1,534,989)	(1,387,805)	(1,895,188)	(2,494,256)	(3,002,238)	(2,587,620)	(2,254,736)	(2,253,655)	(3,030,486)
Total Prior Year Exclusions	(775,582)	(856,345)	(875,647)	(1,037,825)	(1,334,845)	(1,169,320)	(1,534,989)	(1,387,805)	(1,895,188)	(2,494,256)	(3,002,238)	(2,587,620)	(2,254,736)	(2,253,655)	(3,030,486)
Prior Year Tax Levy Limit	53,340,044	54,710,671	56,295,059	57,285,616	58,120,163	58,250,691	59,121,966	60,582,020	62,031,162	63,488,732	64,700,183	66,419,394	68,251,800	69,946,505	71,605,751
Allowable Levy Growth Factor (lower CPI or 2%)	1.0200	1.0200	1.0146	1.0162	1.0012	1.0126	1.0200	1.0200	1.0181	1.0123	1.0200	1.0200	1.0200	1.0200	1.0200
Current Year Tax Levy Limit before Exclusions	54,406,845	55,804,885	57,116,967	58,213,643	58,189,907	58,984,650	60,304,405	61,793,660	63,153,926	64,269,643	65,994,187	67,747,782	69,616,836	71,345,435	73,037,866
Current Year Exclusions:															
Pension	25,640	773,769	-	-	-	-	-	-	-	-	-	-	6,224	-	-
Capital	1,068,946	875,647	1,037,825	1,334,845	1,169,320	1,534,989	1,387,805	1,852,646	2,494,256	3,002,238	2,587,620	2,254,736	2,253,655	3,030,486	4,104,547
Total Current Year Exclusions	1,094,586	1,649,416	1,037,825	1,334,845	1,169,320	1,534,989	1,387,805	1,852,646	2,494,256	3,002,238	2,587,620	2,254,736	2,259,879	3,030,486	4,104,547
Allowable Tax Levy	55,501,431	57,454,301	58,154,792	59,548,488	59,359,227	60,519,639	61,692,210	63,646,306	65,648,182	67,271,881	68,581,807	70,002,518	71,876,715	74,375,921	77,142,413
\$ Growth	1,644,319	2,196,727	1,103,893	1,393,696	135,193	1,265,539	1,264,879	1,954,096	2,001,876	1,623,699	1,309,926	1,420,711	1,874,197	2,499,206	2,766,492
% Growth	3.05%	3.98%	1.93%	2.40%	0.23%	2.14%	2.09%	3.17%	3.15%	2.47%	1.95%	2.07%	2.68%	3.48%	3.72%
Actual Tax Levy	55,257,574	57,050,899	58,154,792	59,224,034	59,254,100	60,427,331	61,692,210	63,646,306	65,648,182	67,271,881	68,581,807	70,002,518	71,876,715	74,375,921	77,142,413
\$ Growth	1,400,462	1,793,325	1,103,893	1,069,242	30,066	1,173,231	1,264,879	1,954,096	2,001,876	1,623,699	1,309,926	1,420,711	1,874,197	2,499,206	2,766,492
% Growth	2.60%	3.25%	1.93%	1.84%	0.05%	1.98%	2.09%	3.17%	3.15%	2.47%	1.95%	2.07%	2.68%	3.48%	3.72%
Tax Levied below Allowable Tax Levy	243,857	403,402	-	324,454	105,127	92,308	-	-	-	-	-	-	-	-	-
Annual Taxing Capacity Below Allowable Tax Levy	243,857	647,259	647,259	971,713	1,076,840	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148
Consumer Price Index (CPI)	3.20%	2.10%	1.46%	1.62%	0.12%	1.26%	2.13%	2.44%	1.81%	1.23%	4.70%	8.00%	4.12%	2.95%	2.63%

**BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING
2026-27 Preliminary Budget**

ESTIMATED EFFECT OF SCHOOL TAX INCREASE

Example 1: \$875,000 Home Assessment			
2025-26 School Taxes (Base Year)= \$13,897			
	% Change in Assessment		
	3.00%	4.70%	9.00%
Estimated 26-27 School Tax	\$ 14,149	\$ 14,383	\$ 14,973
Tax Increase (Decrease)	\$ 252	\$ 486	\$ 1,076
% Change	1.81%	3.50%	7.74%

Example 2: \$1,245,353 *Home Assessment			
2025-26 School Taxes (Base Year)= \$19,779			
	% Change in Assessment		
	3.00%	4.70%	9.00%
Estimated 26-27 School Tax	\$ 20,138	\$ 20,471	\$ 21,311
Tax Increase (Decrease)	\$ 358	\$ 692	\$ 1,532
% Change	1.81%	3.50%	7.74%

Example 3: \$2,000,000 Home Assessment			
2025-26 School Taxes (Base Year)= \$31,765			
	% Change in Assessment		
	3.00%	4.70%	9.00%
Estimated 26-27 School Tax	\$ 32,341	\$ 32,876	\$ 34,225
Tax Increase (Decrease)	\$ 576	\$ 1,111	\$ 2,460
% Change	1.81%	3.50%	7.74%

How to Estimate your School Property Taxes	
Formula	Example
Your Property's Taxable Assessed Value per Town of Pelham	\$1,500,000
÷	÷
\$1,000	\$1,000
=	=
Assessed Value per \$1,000	1500
x	x
\$15.70 2026-27 Preliminary Tax Rate (subject to change)	\$15.70
=	=
School Taxes <i>(Remember: Your School Taxes are only a portion of your annual tax bill)</i>	\$23,549

*2025 tentative average homestead taxable value and average assessment % change based on data provided by the Town of Pelham Assessor's Office as of 2.11.26.

BUDGET OVERVIEW

2026-27 PRELIMINARY BUDGET

STATE AID

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget

STATE & FEDERAL AID						
	2024-25	2025-26		2026-27	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
State Aid						
Foundation Aid	8,375,931	8,775,862	9,010,873	9,338,477	562,615	327,604
BOCES Aid	2,267,431	1,923,487	2,282,340	2,023,093	99,606	(259,247)
High Cost Excess Cost	115,983	112,248	112,971	114,362	2,114	1,391
Private Excess Cost	49,695	118,333	163,407	200,106	81,773	36,699
Hardware & Technology	27,089	28,432	28,472	28,601	169	129
Software, Library & Textbook	231,337	230,367	230,918	228,201	(2,166)	(2,717)
Transportation	581,555	1,035,240	769,829	886,409	(148,831)	116,580
High Tax Aid	116,596	116,596	116,596	116,596	-	-
Building Aid	2,133,006	1,292,160	1,292,047	1,057,131	(235,029)	(234,916)
Other State Aid (outside of State Aid runs):						
Homeless/Foster/Charter School Aid	51,663	25,000	50,000	50,000	25,000	-
Prior year aid adjustments	3,139				-	-
Total State Aid	13,953,425	13,657,725	14,057,453	14,042,976	385,251	(14,477)
Total Federal & State Aid	13,953,425	13,657,725	14,057,453	14,042,976	385,251	(14,477)

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget

STATE AID

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

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

The District generally prepares the budget based on published state aid runs. The State Aid figures reflected in the 2026-27 Preliminary Budget are based on the Governor's proposed budget released on January 20, 2026. Revisions to the aid runs may occur as the state budget process evolves. Any such changes in State Aid will be reflected in the 2026-27 budget proposed to the taxpayers in May 2026.

BUDGET OVERVIEW
2026-27 PRELIMINARY BUDGET

MISCELLANEOUS RECEIPTS

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget

MISCELLANEOUS RECEIPTS						
	2024-25	2025-26		2026-27	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Day School Tuition-Non Residents	147,492	87,787	112,619	115,469	27,682	2,850
Day School Tuition-Other Districts	902,606	664,591	698,558	656,885	(7,706)	(41,673)
Westchester County Sales Tax	1,387,336	1,400,000	1,413,000	1,400,000	-	(13,000)
Shared Town Services	64,378	60,000	62,612	60,000	-	(2,612)
Rental of Property	34,313	62,976	66,540	66,530	3,554	(10)
Interest on Cash Deposits	1,402,408	1,050,000	1,160,000	1,000,000	(50,000)	(160,000)
Refund-Prior Year Arts in Education	174,981	200,000	187,987	200,000	-	12,013
Refund-Prior Year Expenses-BOCES	431,863	150,000	200,000	175,000	25,000	(25,000)
Refund Prior Year Expenses-Other	223,403	125,000	250,000	150,000	25,000	(100,000)
Other Miscellaneous Receipts	165,143	21,000	39,602	22,727	1,727	(16,875)
Total Miscellaneous Receipts	4,933,923	3,821,354	4,190,918	3,846,611	25,257	(344,307)

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget

MISCELLANEOUS RECEIPTS

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

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

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

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

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

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

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

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

BUDGET OVERVIEW
2026-27 PRELIMINARY BUDGET

OTHER FUNDING

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget

OTHER SOURCES OF FUNDING						
	2024-25	2025-26		2026-27	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Appropriated Fund Balance:						
Prior Year Surplus-Carryforward		1,230,000		1,230,000	-	1,230,000
ERS Pension Reserve		800,000		800,000	-	800,000
TRS Pension Reserve		180,000		180,000	-	180,000
Debt Service Fund	-	2,225,000	-	1,850,000	(375,000)	1,850,000
TOTAL OTHER SOURCES OF FUNDING	-	4,435,000	-	4,060,000	(375,000)	4,060,000

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget

OTHER SOURCES OF FUNDING

Appropriated Fund Balance: Prior Year Surplus-Carryforward

This budget proposal reflects an appropriation of \$1,230,000 in fund balance expected to be available at the end of the 2025-26 school year as a funding source to support the 2026-27 budget. This amount equals the prior year appropriation.

Appropriated Fund Balance: ERS Pension Reserve

The proposed amount of \$800,000 represents an appropriation from the District's reserve for retirement contributions to the NYS Employee Retirement System (ERS). This amount equals the prior year appropriation. At June 30, 2025, the ERS Reserve totaled \$1.9 million.

Appropriated Fund Balance: TRS Pension Reserve

The proposed amount of \$180,000 represents an appropriation from the District's reserve for retirement contributions to the NYS Teachers Retirement System (TRS). This amount equals the prior year appropriation. At June 30, 2025, the TRS Reserve totaled \$2 million.

Appropriated Fund Balance: Debt Service Fund

The District maintains a Debt Service Fund (DSF), the purpose of which is to satisfy debt service payments of the District, essentially bond interest and principle payments. In a given year, the District can appropriate an amount up to the budgeted debt service payments for that year. The District has historically appropriated some level of funds from the DSF in support of the operating budget, which, in turn, reduces the tax levy. The current budget proposal includes a \$1,850,000 appropriation from the DSF. Without application of this funding, the tax levy increase would have been approximately 6.21% rather than the 3.72% currently proposed.

BUDGET OVERVIEW
2026-27 PRELIMINARY BUDGET

HISTORICAL REVENUES

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget

5 YEAR HISTORICAL ACTUAL REVENUES							
	2020-21	2021-22	2022-23	2023-24	2024-25	3 Year Average	5 Year Average
Property Taxes							
Property Tax Levy	63,266,104	65,081,174	66,581,986	68,315,756	70,388,643	68,428,795	66,726,733
STAR Aid Grant from NYS	2,382,079	2,190,707	1,999,822	1,686,761	1,488,072	1,724,885	1,949,488
TOTAL PROPERTY TAXES	65,648,183	67,271,881	68,581,808	70,002,517	71,876,715		
Federal Aid							
CARES Act	76,824	-	7,427	-	-	2,476	16,850
Emergency Disaster Assistance	8,920	156,707	-	163,953	-	54,651	65,916
TOTAL FEDERAL AID	85,744	156,707	7,427	163,953	-		
State Aid							
Foundation Aid	3,510,844	4,357,542	5,896,303	7,925,664	8,375,931	7,399,299	6,013,257
BOCES Aid	1,630,580	1,726,096	1,794,947	2,143,657	2,267,431	2,068,678	1,912,542
High Cost Excess Cost	104,728	94,604	65,744	109,393	115,983	97,040	98,090
Private Excess Cost	92,864	44,378	72,216	98,745	49,695	73,552	71,580
Hardware & Technology	26,112	24,436	32,751	27,328	27,089	29,056	27,543
Software, Library & Textbook	236,839	225,569	207,710	224,221	231,337	221,089	225,135
Transportation	344,622	353,780	395,640	441,268	581,555	472,821	423,373
High Tax Aid	116,596	116,596	116,596	116,596	116,596	116,596	116,596
Building Aid	1,171,963	1,866,841	2,136,957	2,192,116	2,133,006	2,154,026	1,900,177
Other State Aid:							
Legislative Grants/Bullet Aid	26,164	-	-	-	-	-	5,233
Homeless/Foster/Charter School Aid/Other	243,105	30,370	2,000	142,396	54,802	66,399	94,535
Pandemic Adjustment	(85,360)	-	-	-	-	-	(17,072)
TOTAL STATE AID	7,419,057	8,840,212	10,720,864	13,421,384	13,953,425		

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2026-27 Preliminary Budget

5 YEAR HISTORICAL ACTUAL REVENUES, Continued							
	2020-21	2021-22	2022-23	2023-24	2024-25	3 Year Average	5 Year Average
Miscellaneous Revenues							
Day School Tuition-Non Residents	175,116	154,004	153,441	154,456	147,492	151,796	156,902
Day School Tuition-Other Districts	976,380	920,520	931,300	831,435	902,606	888,447	912,448
Health Services-Other Districts	54,728	-	-	-	-	-	10,946
Westchester County Sales Tax	1,062,585	1,216,066	1,327,798	1,385,911	1,387,336	1,367,015	1,275,939
Shared Town Services	30,899	50,077	61,408	55,022	64,378	60,269	52,357
Rental of Property	10,264	24,030	21,910	23,861	34,313	26,695	22,876
Interest on Cash Deposits	9,275	10,467	965,397	1,726,083	1,402,408	1,364,629	822,726
Refund-Prior Year Arts in Education	123,058	11,817	67,238	189,067	174,981	143,762	113,232
Refund-Prior Year Expenses-BOCES	129,090	146,591	180,740	4,326	431,863	205,643	178,522
Refund Prior Year Expenses-Other	60,230	160,864	136,940	167,876	223,403	176,073	149,863
Other Miscellaneous Receipts	24,793	53,110	17,689	60,967	165,143	81,266	64,340
TOTAL MISCELLANEOUS RECEIPTS	2,656,418	2,747,546	3,863,861	4,599,004	4,933,923	4,465,596	3,760,150
Interfund Transfers							
Debt Service Fund	-	-	-	-	-	-	-
Total Revenues & Interfund Transfers	75,809,402	79,016,346	83,173,960	88,186,858	90,764,063	87,374,960	83,390,126

BUDGET OVERVIEW
2026-27 PRELIMINARY BUDGET

APPROPRIATIONS

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
What Makes up the Budget Change?
2026-27 Preliminary Budget

Component of Budget Change	Budget to Budget Change (\$)	% of Budget Change	Proportion of Total Change
<u>Salaries & Employee Benefits:</u>			
Salaries	1,150,000	1.19%	41.04%
Staff salaries in accordance with collective bargaining unit contracts			
Savings from 3 veteran teacher retirements (2 teaching positions not filled due to enrollment)			
Reduction in sixth period teaching stipends (overages)			
Savings from reduction of one teaching assistant and an HVAC mechanic			
Benefits			
Medical insurance increase (8% for active employees)	685,000	0.71%	24.45%
Pension cost reduction due to TRS rate decrease	(388,000)	-0.40%	-13.85%
Employer payroll tax increase	97,000	0.10%	3.46%
<u>Debt Service</u>			
Anticipated interest on Bond Anticipation Note (BAN)	991,250	1.03%	35.38%
Decrease in principal & interest on existing bonds	(536,000)	-0.56%	-19.13%
<u>Other</u>			
Special Education tuition and contractual costs for support services based on student need	632,000	0.66%	22.56%
Increased transportation costs for out of district students (BOCES, Special Education, Private Schools, Athletic)	197,000	0.20%	7.03%
Increase in commercial insurance costs (rate & coverage)	71,000	0.07%	2.53%
Reduction in services purchased through BOCES (professional development, software, etc.)	(66,300)	-0.07%	-2.37%
Net of all other budget changes	(30,950)	-0.03%	-1.10%
Budget Change	2,802,000	2.91%	100.00%

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
By Function Code
2026-27 Preliminary Budget

	2024-25 Actual Expenditures	2025-26		2026-27	Budget to Budget Change		Budget to Projected Actual Change	
		Adopted Budget	Projected Actual	Preliminary Budget	\$	%	\$	%
General Support								
Board of Education & General Meeting	127,626	128,200	132,600	131,750	3,550	2.77%	(850)	-0.64%
Central Administration	2,208,503	2,279,303	2,331,279	2,341,076	61,773	2.71%	9,797	0.42%
Operations & Maintenance	6,411,859	6,873,055	6,037,292	6,852,909	(20,146)	-0.29%	815,617	13.51%
Special Items	997,514	1,083,315	1,507,932	1,178,509	95,194	8.79%	(329,423)	-21.85%
Total General Support	9,745,502	10,363,873	10,009,103	10,504,244	140,371	1.35%	495,141	4.95%
Instruction								
Administration & Program Improvement	3,570,777	3,625,329	3,714,738	3,757,956	132,627	3.66%	43,218	1.16%
Regular School Program	33,525,375	33,622,803	33,246,651	34,118,452	495,649	1.47%	871,801	2.62%
Special Education Program	9,064,526	10,014,236	9,703,260	10,883,382	869,146	8.68%	1,180,122	12.16%
Instructional Support	1,924,317	2,194,164	2,090,124	2,232,367	38,203	1.74%	142,243	6.81%
Pupil Personnel Services	4,823,074	5,022,317	4,972,744	5,196,884	174,567	3.48%	224,140	4.51%
Total Instruction	52,908,070	54,478,849	53,727,517	56,189,041	1,710,192	3.14%	2,461,524	4.58%
Pupil Transportation	1,986,528	2,347,286	2,219,112	2,547,392	200,106	8.52%	328,280	14.79%
Community Services	91,236	94,598	86,548	100,552	5,954	6.29%	14,004	16.18%
Undistributed								
Employee Benefits	20,548,237	22,238,441	21,249,198	22,605,252	366,811	1.65%	1,356,054	6.38%
Debt Service	172,433	217,272	207,500	1,132,088	914,816	421.05%	924,588	445.58%
Interfund Transfers	8,399,121	6,549,681	6,567,799	6,013,431	(536,250)	-8.19%	(554,368)	-8.44%
Total Undistributed	29,119,791	29,005,394	28,024,497	29,750,771	745,377	2.57%	1,726,274	6.16%
Total Appropriations	93,851,127	96,290,000	94,066,777	99,092,000	2,802,000	2.91%	5,025,223	5.34%

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
Function Code Descriptions
2026-27 Preliminary Budget

General Support

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

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

Instruction

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

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

Transportation

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

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

Community Services

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

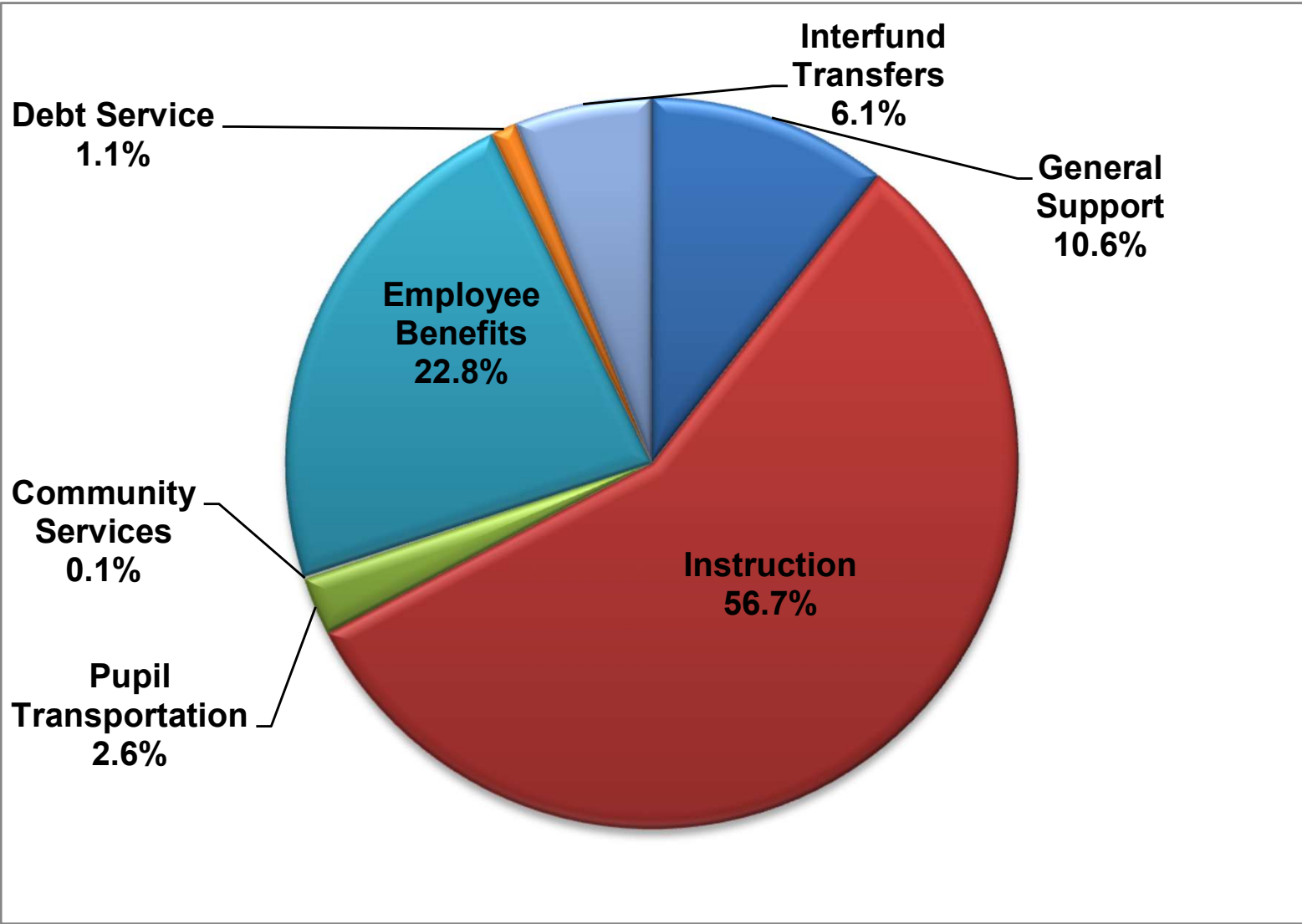
For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

Undistributed

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

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

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
BY CATEGORY OF EXPENSE
2026-27 Preliminary Budget



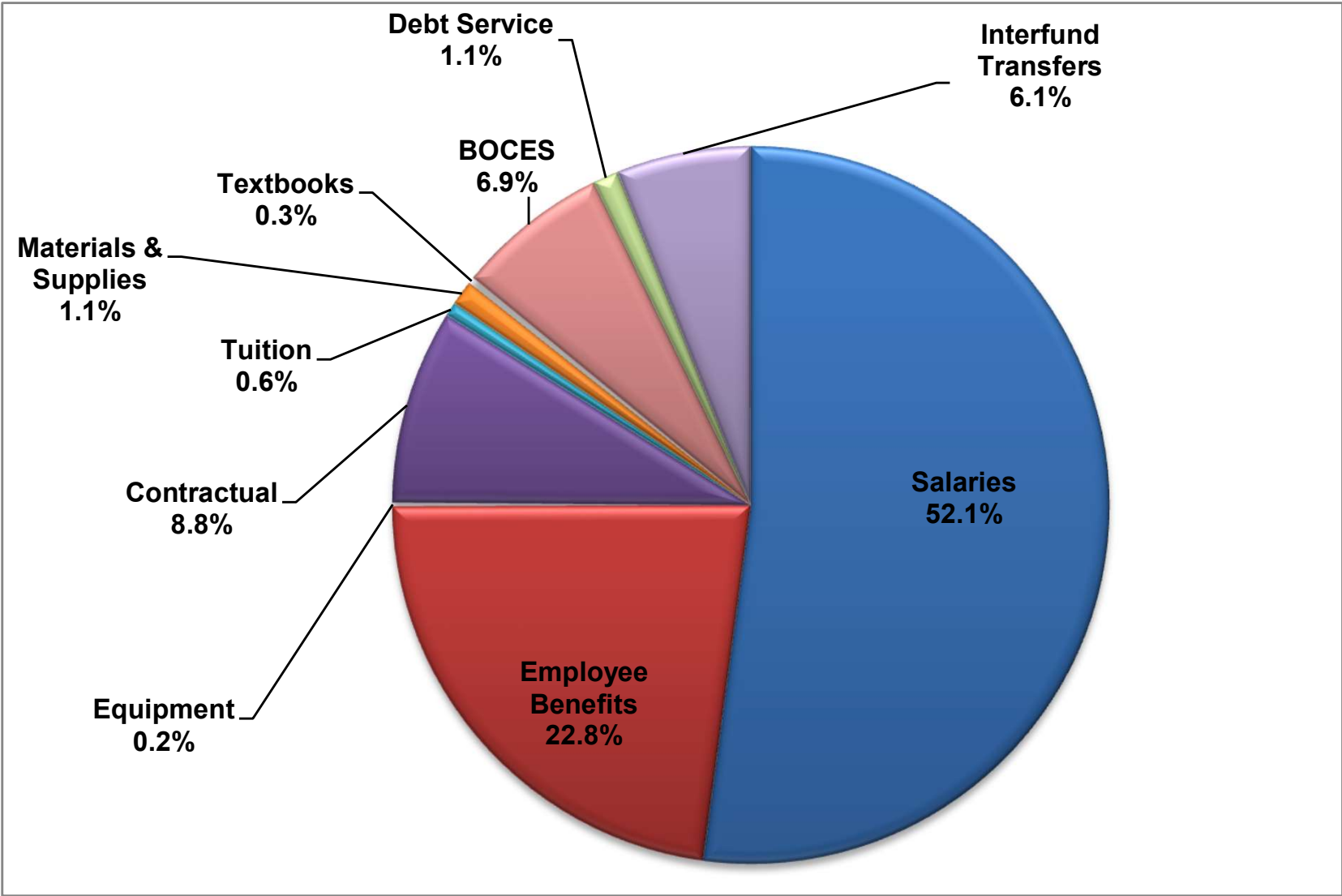
**BUDGET OVERVIEW
 APPROPRIATIONS BUDGET
 5 Year Historical Actual Expenditures
 By Function Code
 2026-27 Preliminary Budget**

	2020-21	2021-22	2022-23	2023-24	2024-25
General Support	8,219,969	8,175,442	8,440,316	9,241,419	9,745,502
Instruction	43,706,773	45,569,353	47,735,716	50,157,191	52,908,070
Transportation	935,946	1,163,732	1,244,870	1,647,160	1,986,528
Community Services	52,199	72,294	65,821	69,550	91,236
Employee Benefits	16,320,784	16,912,698	17,584,494	18,631,310	20,548,237
Debt Service	379,268	82,000	173,175	213,423	172,433
Interfund Transfers	3,698,369	6,502,726	6,573,443	9,426,457	8,399,121
Total Expenditures	73,313,308	78,478,245	81,817,835	89,386,510	93,851,127

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
By Category of Expense (Object Code)
2026-27 Preliminary Budget

	2024-25 Actual Expenditures	2025-26		2026-27	Budget to Budget Change		Budget to Projected Actual Change	
		Adopted Budget	Projected Actual	Preliminary Budget	\$	%	\$	%
Salaries	49,440,258	50,508,269	50,203,577	51,658,882	1,150,613	2.28%	1,455,305	2.90%
Employee Benefits	20,548,237	22,238,441	21,249,198	22,605,252	366,811	1.65%	1,356,054	6.38%
Subtotal-Salaries & Benefits	69,988,495	72,746,710	71,452,775	74,264,134	1,517,424	2.09%	2,811,359	3.93%
Equipment	398,114	205,600	150,030	177,000	(28,600)	-13.91%	26,970	17.98%
Contractual	7,251,094	8,235,626	7,867,175	8,679,470	443,844	5.39%	812,295	10.33%
Tuition	660,413	714,827	673,909	631,294	(83,533)	-11.69%	(42,615)	-6.32%
Materials & Supplies	890,771	1,038,615	945,950	1,098,924	60,309	5.81%	152,974	16.17%
Textbooks	209,725	256,582	237,712	274,492	17,910	6.98%	36,780	15.47%
BOCES	5,880,960	6,325,087	5,963,927	6,821,167	496,080	7.84%	857,240	14.37%
Debt Service	172,433	217,272	207,500	1,132,088	914,816	421.05%	924,588	445.58%
Interfund Transfers								
Debt Service Fund	6,512,681	6,509,681	6,509,681	5,973,431	(536,250)	-8.24%	(536,250)	-8.24%
Capital Fund	1,850,000	-	-	-	-	n/a	-	n/a
Special Aid Fund	36,440	40,000	58,118	40,000	-	0.00%	(18,118)	-31.17%
Subtotal-Interfund Transfers	8,399,121	6,549,681	6,567,799	6,013,431	(536,250)	-8.19%	(554,368)	-8.44%
Total Appropriations	93,851,127	96,290,000	94,066,777	99,092,000	2,802,000	2.91%	5,025,223	5.34%

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
BY CATEGORY OF EXPENSE
2026-27 Preliminary Budget



BUDGET OVERVIEW
APPROPRIATIONS BUDGET
5 Year Historical Actual Expenditures
By Category of Expense (Object Code)
2026-27 Preliminary Budget

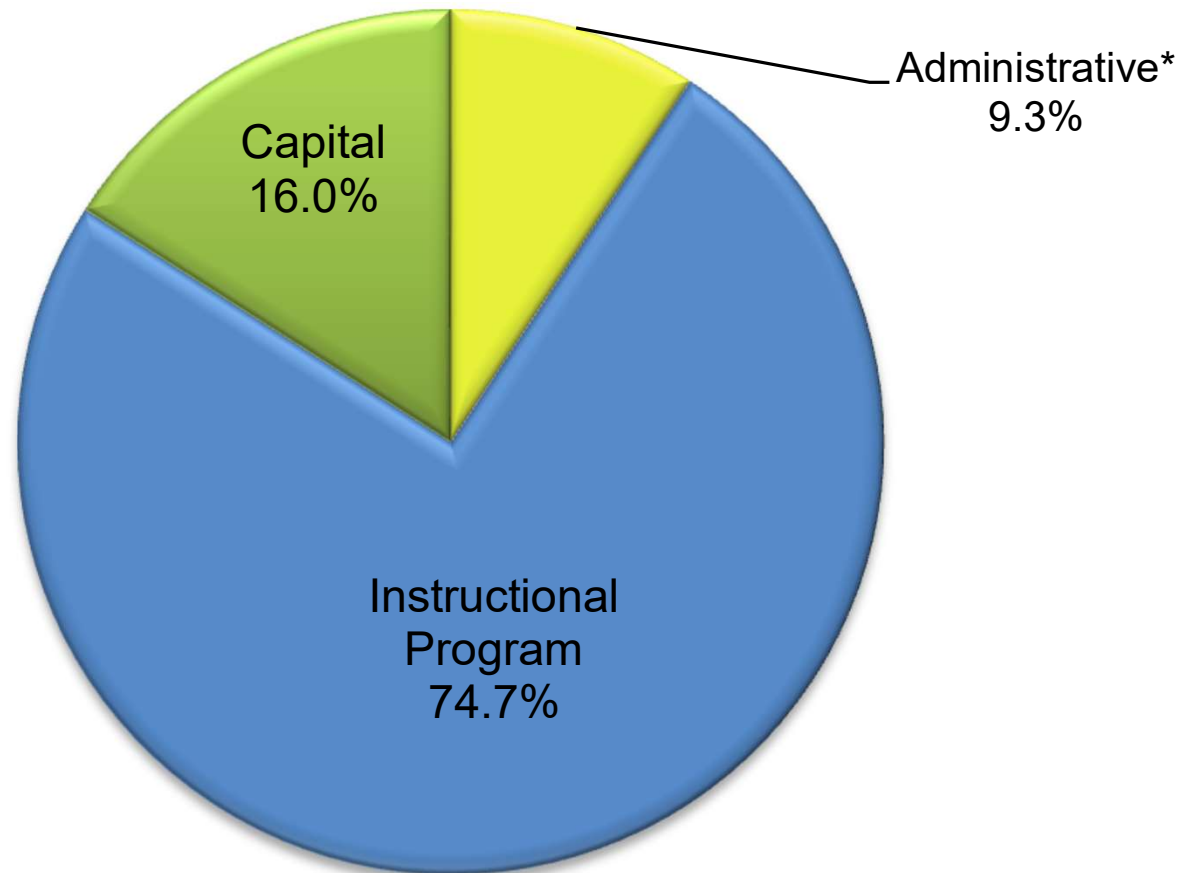
	2020-21	2021-22	2022-23	2022-23	2024-25
Salaries	41,820,162	42,920,166	45,295,782	47,379,005	49,440,258
Employee Benefits	16,320,784	16,912,698	17,584,494	18,631,310	20,548,237
Subtotal-Salaries & Benefits	58,140,946	59,832,864	62,880,276	66,010,315	69,988,495
Equipment	89,557	36,374	309,020	159,234	398,114
Contractual	4,987,160	5,377,637	5,466,009	6,484,478	7,251,094
Tuition	511,066	480,314	446,651	463,813	660,413
Materials & Supplies	1,268,381	1,564,643	837,149	804,183	890,771
Textbooks	179,311	164,811	264,726	256,379	209,725
BOCES	4,059,250	4,436,876	4,867,386	5,568,228	5,880,960
Debt Service	379,268	82,000	173,175	213,423	172,433
Interfund Transfers					
Debt Service Fund	3,533,512	6,484,453	6,538,706	6,527,906	6,512,681
Capital Fund	154,070	-	-	2,850,000	1,850,000
Special Aid Fund	10,787	18,273	34,737	48,551	36,440
Subtotal-Interfund Transfers	3,698,369	6,502,726	6,573,443	9,426,457	8,399,121
Total Expenditures	73,313,308	78,478,245	81,817,835	89,386,510	93,851,127

**BUDGET OVERVIEW
 APPROPRIATIONS BUDGET
 Three Component Category
 2026-27 Preliminary Budget**

	2025-26 Adopted Budget	% Total	2026-27 Preliminary Budget	% Total
Administrative*	8,902,742	9.2%	9,239,676	9.3%
Instructional Program	71,934,081	74.7%	74,022,132	74.7%
Capital	15,453,177	16.1%	15,830,192	16.0%
Total Appropriations	96,290,000	100.0%	99,092,000	100.0%

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

**BUDGET OVERVIEW
THREE COMPONENT CATEGORY
2026-27 Preliminary Budget**



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

BUDGET OVERVIEW

2026-27 PRELIMINARY BUDGET

STAFFING

PELHAM UNION FREE SCHOOL DISTRICT

**BUDGET OVERVIEW
SUMMARY OF STAFFING CHANGES**

	What's happened in the current year	What's planned budget to budget	What's new in the upcoming year
	25-26 Budget to 25-26 Actual	26-27 Budget to 25-26 Budget	26-27 Budget to 25-26 Actual
Budget			
Instructional			
Teachers-Elementary (enrollment fluctuations)	1.00	-1.00	-2.00
Teachers-Elementary (interventionist)		-1.00	-1.00
Special Education-Elementary-new Co-Teach class		1.00	1.00
Special Education-Elementary-Teaching Assistant		-1.00	-1.00
Special Education-Elementary-Teaching Assistants (shift with grants)	1.00	1.00	
Teachers-Secondary (various curriculum areas)	-0.40	-0.40	
Teachers-Secondary Special Education	-0.40	-0.40	
Teachers-Secondary-6th period Stipends (overages)	2.05	1.05	-1.00
Special Education-Secondary-Teaching Assistants (shift with grants)	-0.53	-0.53	
Total Instructional changes	2.72	-1.28	-4.00
Non-Instructional			
Custodial position--HVAC mechanic (attrition)		-1.00	-1.00
Special Education-Office Assistant (shift with grants)	0.06	0.06	
Total Non-Instructional changes	0.06	-0.94	-1.00
Total FTE Change included in Budget	2.78	-2.22	-5.00
Grants			
Instructional & Non-Instructional Changes			
Teaching Assistants (shift with budget)	-0.47	-0.47	
Office Assistant (shift with budget)	-0.06	-0.06	
Total Instructional & Non-Instructional changes	-0.53	-0.53	0.00
Total FTE Change included in Grants	-0.53	-0.53	0.00
Grand Total FTE Changes	2.25	-2.75	-5.00

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

TOTAL STAFFING IN DISTRICT	2025-26			2026-27		
	Budget	Actual	Variance	Prelim Budget	Variance to PY Budget	Variance to PY Actual
Secondary Schools	180.15	180.87	0.72	179.87	(0.28)	(1.00)
Elementary Schools	144.00	146.00	2.00	143.00	(1.00)	(3.00)
District-wide Staff	42.76	42.82	0.06	41.82	(0.94)	(1.00)
FTE Funded through Budget	366.91	369.69	2.78	364.69	(2.22)	(5.00)
<i>FTE Funded through recurring IDEA Grants</i>	7.54	7.01	(0.53)	7.01	(0.53)	-
<i>FTE funded through Cafeteria Fund</i>	0.10	0.10	-	0.10	-	-
FTE Funded through Grants	7.64	7.11	(0.53)	7.11	(0.53)	-
TOTAL FTE	374.55	376.80	2.25	371.80	(2.75)	(5.00)

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

	HIGH SCHOOL			MIDDLE SCHOOL			TOTAL SECONDARY		
	2025-26		2026-27	2025-26		2026-27	2025-26		2026-27
	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget
6th Grade	-	-	-	9.00	9.00	9.00	9.00	9.00	9.00
Art	4.00	3.80	3.80	2.80	2.80	2.80	6.80	6.60	6.60
English	8.75	9.00	9.00	6.25	7.00	7.00	15.00	16.00	16.00
Health	1.20	0.90	0.90	0.80	1.10	1.10	2.00	2.00	2.00
Math	10.70	9.10	9.10	6.30	5.40	5.40	17.00	14.50	14.50
Music	0.80	0.60	0.60	2.20	2.40	2.40	3.00	3.00	3.00
PE	2.50	3.10	3.10	2.50	2.30	2.30	5.00	5.40	5.40
Science	11.60	12.30	12.30	4.15	4.95	4.95	15.75	17.25	17.25
Social Studies	9.40	9.00	9.00	4.00	4.00	4.00	13.40	13.00	13.00
Technology	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
World Language	5.10	5.90	5.90	5.90	4.90	4.90	11.00	10.80	10.80
Bridge Academy	2.00	2.00	2.00	-	-	-	2.00	2.00	2.00
Extra Period Coverages	2.95	5.00	4.00	-	-	-	2.95	5.00	4.00
ENL	2.00	2.00	2.00	1.25	1.25	1.25	3.25	3.25	3.25
Special Education-Teachers	11.80	12.00	12.00	12.60	12.00	12.00	24.40	24.00	24.00
Special Education-TA	1.60	2.00	2.00	3.00	2.07	2.07	4.60	4.07	4.07
<i>Special Education-TA*</i>	<i>3.40</i>	<i>3.00</i>	<i>3.00</i>	<i>1.00</i>	<i>1.93</i>	<i>1.93</i>	<i>4.40</i>	<i>4.93</i>	<i>4.93</i>
Speech/Language	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Assistant Principal	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Attendance	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Counseling	5.00	5.00	5.00	3.00	3.00	3.00	8.00	8.00	8.00
Facilities	10.00	10.00	10.00	4.00	4.00	4.00	14.00	14.00	14.00
Library/Media	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Psychologist	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00
<i>Psychologist*</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>
Safety	-	-	-	-	-	-	-	-	-
Social Worker	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Support staff	2.80	2.60	2.60	1.20	1.40	1.40	4.00	4.00	4.00
FTE Funded through Budget	100.20	102.30	101.30	79.95	78.57	78.57	180.15	180.87	179.87
<i>FTE Funded through recurring Grants</i>	<i>4.40</i>	<i>4.00</i>	<i>4.00</i>	<i>1.00</i>	<i>1.93</i>	<i>1.93</i>	<i>5.40</i>	<i>5.93</i>	<i>5.93</i>
TOTAL FTE	104.60	106.30	105.30	80.95	80.50	80.50	185.55	186.80	185.80

**Staff funded through Federal Grants.*

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

	COLONIAL			HUTCHINSON			PROSPECT HILL			SIWANEOY			TOTAL ELEMENTARY			
	2025-26		2026-27	2025-26		2026-27	2025-26		2026-27	2025-26		2026-27	2025-26		2026-27	
	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	
Kindergarten	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	10.00	11.00	11.00	
1st Grade	3.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	11.00	10.00	10.00	
2nd Grade	3.00	3.00	2.00	3.00	4.00	3.00	3.00	3.00	3.00	2.00	3.00	2.00	11.00	13.00	10.00	
3rd Grade	2.00	2.00	3.00	3.00	3.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	11.00	11.00	13.00	
4th Grade	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	11.00	10.00	10.00	
5th Grade	3.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	11.00	11.00	10.00	
Art	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	2.00	2.00	2.00	
Music	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00	
PE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00	
Staff Developer-ELA K-5	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	1.00	1.00	1.00	
Staff Developer-Mathematics K-5	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	1.00	1.00	1.00	
World Language	0.50	0.50	0.50	1.00	1.00	1.00	0.50	0.50	0.50	1.00	1.00	1.00	3.00	3.00	3.00	
Interventionist	1.00	1.00	1.00	4.00	4.00	3.50	2.00	2.00	1.50	1.00	1.00	1.00	8.00	8.00	7.00	
ENL	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	2.00	2.00	2.00	
Speech/Language	0.50	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	1.00	0.50	0.50	3.00	3.00	3.00	
Occupational Therapist	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	2.00	2.00	2.00	
Special Education-Teachers	2.00	2.00	2.00	7.00	7.00	7.00	1.00	1.00	2.00	2.00	2.00	2.00	12.00	12.00	13.00	
Special Ed-Teaching Assistant	1.00	1.00	1.00	3.00	4.00	3.00	1.00	1.00	1.00	1.00	1.00	1.00	6.00	7.00	6.00	
<i>Special Ed-Teaching Assistant*</i>	-	-	-	1.00	-	-	-	-	-	-	-	-	1.00	-	-	
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00	
Facilities	2.00	2.00	2.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	9.00	9.00	9.00	
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00	
Library/Media	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	5.00	5.00	5.00	
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00	
Psychologist	1.25	1.17	1.17	1.25	1.50	1.50	1.25	1.17	1.17	1.25	1.17	1.17	5.00	5.00	5.00	
FTE Funded through Budget	31.50	31.92	31.92	46.50	48.75	47.25	34.50	34.42	33.92	31.50	30.92	29.92	144.00	146.00	143.00	
<i>FTE Funded through recurring Grants</i>	-	-	-	1.00	-	-	-	-	-	-	-	-	1.00	-	-	
TOTAL FTE	31.50	31.92	31.92	47.50	48.75	47.25	34.50	34.42	33.92	31.50	30.92	29.92	145.00	146.00	143.00	
<i>*Staff funded through Federal Grants.</i>													Total Sections	65.00	66.00	64.00

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

DISTRICT-WIDE STAFF	2025-26		2026-27
	Budget	Actual	Budget
Superintendent	1.00	1.00	1.00
Assistant Superintendent-Business	1.00	1.00	1.00
Assistant Superintendent-Pupil Personnel Services	1.00	1.00	1.00
Assistant Superintendent-Teaching & Learning	1.00	1.00	1.00
Executive Director-Personnel	1.00	1.00	1.00
Director-Athletics	1.00	1.00	1.00
Director-Counseling	1.00	1.00	1.00
Director-Facilities	1.00	1.00	1.00
Director-Humanities	1.00	1.00	1.00
Director-Mathematics & Science	1.00	1.00	1.00
Director-Technology	1.00	1.00	1.00
Supervisor for Special Education-6-12 & CSE Chair	1.00	1.00	1.00
Supervisor for Special Education-K-5 & CSE/CPSE Chair	1.00	1.00	1.00
<i>Chairperson-Special Education-K-12 & CSE/CPSE*</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>
K-12 Technology Integration Specialist	1.00	1.00	1.00
Administrative Assistants	10.86	10.92	10.92
<i>Administrative Assistants- funded through recurring grant *</i>	<i>0.14</i>	<i>0.08</i>	<i>0.08</i>
Central Registrar	0.50	0.50	0.50
Support Staff	-	-	-
Data Analyst/Chief Information Officer	1.00	1.00	1.00
District Treasurer	1.00	1.00	1.00
Facilities	4.00	4.00	3.00
Groundspeople	4.00	4.00	4.00
Payroll Clerk	1.00	1.00	1.00
Human Resource/Personnel Clerk	0.50	0.50	0.50
Public Relations Assistant	1.00	1.00	1.00
Lead Safety Monitor	1.00	1.00	1.00
Senior Accounts Payable Clerk	0.50	0.50	0.50
Staff Assistant-Finance & Administration	0.90	0.90	0.90
<i>Staff Assistant-Finance & Administration -funded through Cafeteria Fund</i>	<i>0.10</i>	<i>0.10</i>	<i>0.10</i>
Technology Support Staff	1.00	1.00	1.00
Teaching Assistant-Audio-Visual Media	1.00	1.00	1.00
Transportation Coordinator	0.50	0.50	0.50
TOTAL DISTRICT-WIDE	44.00	44.00	43.00
Funding Source:			
FTE Funded through Budget	42.76	42.82	41.82
<i>FTE funded through Recurring Federal Grants</i>	<i>1.14</i>	<i>1.08</i>	<i>1.08</i>
<i>FTE funded through Cafeteria Fund</i>	<i>0.10</i>	<i>0.10</i>	<i>0.10</i>
TOTAL DISTRICT-WIDE	44.00	44.00	43.00

**Staff funded through Federal Grants.*

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

Budget Code	Code Description	2025-26		2026-27	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2025-26	Budget to Budget	2026-27
					Budget to Actual		Budget to 25-26 Actual
ADMINISTRATION							
1240.150	Central Administration-Superintendent	1.00	1.00	1.00	-	-	-
1310.150	Business Administration-Ass't. Super. for Business	1.00	1.00	1.00	-	-	-
1430.150	Executive Director-HR & Leadership	1.00	1.00	1.00	-	-	-
2020.150	Supervision-Instructional Salaries	11.00	11.00	11.00	-	-	-
2070.150	In-Service Training & Instruction-Salaries	3.00	3.00	3.00	-	-	-
2250.150	Special Education-Instructional Salaries	3.00	3.00	3.00	-	-	-
2630.150	Director-Technology	1.00	1.00	1.00	-	-	-
2810.150	Director-Counseling	1.00	1.00	1.00	-	-	-
2855.150	Director-Interscholastic Athletics	1.00	1.00	1.00	-	-	-
Total Administration		23.00	23.00	23.00	-	-	-
CLERICAL							
1240.160	Central Administration	2.00	2.00	2.00	-	-	-
1240.160	Data Analyst	1.00	1.00	1.00	-	-	-
1310.160	Business Administration	5.40	5.40	5.40	-	-	-
1430.160	Human Resource/Personnel	1.50	1.50	1.50	-	-	-
1480.160	Public Information Specialist	1.00	1.00	1.00	-	-	-
2020.160	Building Secretaries & Curriculum Support	8.50	8.50	8.50	-	-	-
2110.160	Attendance & Registration	2.50	2.50	2.50	-	-	-
2250.160	Special Education	1.86	1.92	1.92	0.06	0.06	-
2810.160	Counseling	2.00	2.00	2.00	-	-	-
2855.160	Interscholastic Athletics-Assistant	1.00	1.00	1.00	-	-	-
5510.160	Pupil Transportation	0.50	0.50	0.50	-	-	-
Total Clerical		27.26	27.32	27.32	0.06	0.06	-

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

Budget Code	Code Description	2025-26		2026-27	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2025-26 Budget to Actual	Budget to Budget	2026-27 Budget to 2025-26 Actual
FACILITIES							
1620.160	Operations & Maintenance Staff	31.50	31.50	30.50	-	(1.00)	(1.00)
7140.160	Community Recreation Services	0.50	0.50	0.50	-	-	-
Total Facilities		32.00	32.00	31.00	-	(1.00)	(1.00)
INSTRUCTIONAL							
2110.120	Teaching-Regular School-Teachers K-5	88.00	89.00	86.00	1.00	(2.00)	(3.00)
2110.130	Teaching-Regular School-Teachers 6-12	105.20	104.80	104.80	(0.40)	(0.40)	-
2110.130	Teacher 6-12-Extra Period Overages	2.95	5.00	4.00	2.05	1.05	(1.00)
2250.151	Special Education-Elementary Teachers	12.00	12.00	13.00	-	1.00	1.00
2250.152	Special Education-Secondary Teachers	24.40	24.00	24.00	(0.40)	(0.40)	-
2250.156	Special Education-Speech Therapists	5.00	5.00	5.00	-	-	-
2250.157	Special Education-Occupational Therapists	2.00	2.00	2.00	-	-	-
2610.150	School Library & Audio Visual	3.00	3.00	3.00	-	-	-
2810.150	Guidance-Counselors	8.00	8.00	8.00	-	-	-
2820.150	Psychologists	8.00	8.00	8.00	-	-	-
2825.150	Social Worker	2.00	2.00	2.00	-	-	-
Total Instructional		260.55	262.80	259.80	2.25	(0.75)	(3.00)
TEACHING ASSISTANTS, TECHNOLOGY, BUILDING MONITORS & NURSES							
2250.131	Teaching Assistants-Special Education	10.60	11.07	10.07	0.47	(0.53)	(1.00)
2610.131	Teaching Assistants-School Library & AV	5.00	5.00	5.00	-	-	-
2630.160	Computer Assisted Instruction	1.50	1.50	1.50	-	-	-
2805.160	Attendance & Building Safety	1.00	1.00	1.00	-	-	-
2815.161	Health Services-Public School Nurses	6.00	6.00	6.00	-	-	-
Total TAs, Technology, Building Monitors & Nurses		24.10	24.57	23.57	0.47	(0.53)	(1.00)
GRAND TOTAL		366.91	369.69	364.69	2.78	-2.22	-5.00