

GENERAL SUPPORT

2026-27 PRELIMINARY BUDGET

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

PELHAM UNION FREE SCHOOL DISTRICT

**2026-27 PRELIMINARY BUDGET
ANAYLSIS**

	2024-25 Actual Expend	2025-26		2026-27 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
BOARD OF EDUCATION & DISTRICT MEETING (ANNUAL BUDGET VOTE)										
Board of Education										
1010.165.	Clerical P/T	1,736	2,750	2,750	2,750	-	0.0%	-	0.0%	Administrative support for budget vote
1010.400.	Contractual	61,574	65,000	65,000	63,000	(2,000)	-3.1%	(2,000)	-3.1%	Graphic design services; BOE consultants; video for meetings; training
1010.450.	Supplies & Materials	1,516	2,500	2,000	2,500	-	0.0%	500	25.0%	Printing & communications with public, including budget brochure
1010.490	BOCES Services	15,250	12,500	15,500	16,000	3,500	28.0%	500	3.2%	Board Docs & policy manual (see also BOCES section of Budget Book) <i>Budget increase reflects recent historical experience</i>
District Clerk										
1040.160	District Clerk-Stipend	15,450	15,450	17,500	17,500	2,050	13.3%	-	0.0%	Stipend for District Clerk
District Meeting (Annual Budget Vote)										
1060.400.	Contractual Expense	30,466	28,000	28,000	28,000	-	0.0%	-	0.0%	Printing costs, voting machine rentals, contracted day workers for vote, advertising, etc.
1060.450.	Supplies & Materials	1,635	2,000	1,850	2,000	-	0.0%	150	8.1%	Paper supplies-vote
TOTAL - BOE & DISTRICT MEETING		127,627	128,200	132,600	131,750	3,550	2.8%	(850)	-0.6%	

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

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

**2026-27 PRELIMINARY BUDGET
ANAYLSIS**

	2024-25 Actual Expend	2025-26		2026-27 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
CENTRAL ADMINISTRATION										
1240.150	Superintendent's Salary	286,582	286,852	293,748	293,930	7,078	2.5%	182	0.1%	Salary for District Superintendent
1240.160	Clerical Salaries	272,998	271,420	291,184	280,064	8,644	3.2%	(11,120)	-3.8%	Administrative staff salaries in Central Office (3 FTE) <i>2025-26 Est. Expenditures includes seasonal help</i>
1240.400.	Contractual Expense	97,064	47,000	50,833	29,200	(17,800)	-37.9%	(21,633)	-42.6%	Communication expenses, consultants, professional development, meeting expenses, etc. <i>2024-25 Est. Expenditure reflects non-recurring cost (consulting services for Title grant development)</i> <i>2026-27 Prelim. Budget reflects reductions for administrative retreat, catering & professional development</i>
1240.450.	Supplies & Materials	9,880	10,000	10,000	10,000	-	0.0%	-	0.0%	Office supplies, postage, paper, etc.
TOTAL - CENTRAL ADMINISTRATION		666,524	615,272	645,765	613,194	(2,078)	-0.3%	(32,571)	-5.0%	

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

**2026-27 PRELIMINARY BUDGET
ANAYLSIS**

	2024-25 Actual Expend	2025-26		2026-27 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
BUSINESS ADMINISTRATION & FINANCE										
1310.150.	Assistant Superintendent for Business-Salary	260,165	260,601	266,672	269,039	8,438	3.2%	2,367	0.9%	Salary for Assistant Superintendent for Business
1310.160.	Clerical Salaries	560,131	571,764	587,423	591,885	20,121	3.5%	4,462	0.8%	Administrative staff salaries in Business Office (5.4 FTE)
1310.400.	Contractual Expense	30,863	37,630	51,009	49,830	12,200	32.4%	(1,179)	-2.3%	ACA compliance, postage, bid fees, conferences, memberships, etc. <i>2025-26 Est. Exp & 2026-27 Prelim. Budget includes anticipated financial advisor fees related to the 2025 Capital Projects</i>
1310.450.	Supplies & Materials	9,590	12,000	11,000	12,250	250	2.1%	1,250	11.4%	Office supplies, paper, check stock, etc.
Auditing										
1320.400.	Contractual Expense	75,667	82,000	78,950	82,550	550	0.7%	3,600	4.6%	External, internal and claims audit services; financial advisor fees & fixed asset management fee
TOTAL - BUSINESS ADMIN. & FINANCE		936,416	964,495	995,054	1,006,054	41,559	4.3%	11,000	1.1%	

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

**2026-27 PRELIMINARY BUDGET
ANAYLSIS**

	2024-25 Actual Expend	2025-26		2026-27 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
LEGAL, PERSONNEL & PUBLIC INFORMATION & SERVICES										
Legal										
1420.400.	Contractual Expense	133,120	140,000	165,000	160,000	20,000	14.3%	(5,000)	-3.0%	See 1420.400 note below <i>2026-27 Prelim. Budget increase reflects recent historical experience</i>
Human Resources/Personnel										
1430.150.	HR/Personnel-Salaries	230,000	240,355	242,895	248,300	7,945	3.3%	5,405	2.2%	Salary for the Executive Director-Human Resources & Leadership
1430.158.	Sal.-Non-Contractual Salary Adj.	0	54,000	0	36,000	(18,000)	-33.3%	36,000	n/a	Estimated salary increases for employees not covered under collective bargaining agreements (final salary adjustments to be determined at discretion of BOE)
1430.160.	Salary-Clerical Assistants	122,855	141,786	155,793	145,471	3,685	2.6%	(10,322)	-6.6%	Administrative staff salaries in Human Resource/Personnel department (1.5 FTE) <i>2025-26 Est. Expenditures includes overtime during staffing transition</i>
1430.200.	Equipment	1,115	1,250	0	1,250	-	0.0%	1,250	n/a	Small equipment purchases
1430.400.	Contractual Expense	10,526	10,000	10,000	12,000	2,000	20.0%	2,000	20.0%	Professional development, conferences, advertising/hiring costs for recruitment of personnel
1430.450.	Supplies & Materials	900	5,000	3,047	5,000	-	0.0%	1,953	64.1%	Office supplies, postage, paper
TOTAL - HUMAN RESOURCES/PERSONNEL		365,396	452,391	411,735	448,021	(4,370)	-1.0%	36,286	8.8%	
PUBLIC INFORMATION & SERVICES										
1480.160	Public Information-Salaries	107,049	107,144	113,726	113,807	6,663	6.2%	81	0.1%	Salary for Public Relations Assistant
TOTAL LEGAL, PERSONNEL & PUBLIC INF		605,565	699,535	690,461	721,828	22,293	3.2%	31,367	4.5%	

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

**2026-27 PRELIMINARY BUDGET
ANAYLSIS**

	2024-25 Actual Expend	2025-26		2026-27 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
OPERATIONS & MAINTENANCE										
Salaries										
1620.160.	Custodial & Maintenance Salaries	2,434,812	2,516,855	2,442,113	2,527,159	10,304	0.4%	85,046	3.5%	Salaries-Director of Facilities & CSEA Building Services Unit (30.5 FTE) <i>2025-26 Est. Expenditures reflects partial year vacancy for HVAC mechanic</i> <i>2026-27 Prelim. Budget reflects reduction of HVAC mechanic position</i>
1620.162.	Summer Help Salaries	111,155	115,000	113,500	118,500	3,500	3.0%	5,000	4.4%	Temporary hourly summer help
1620.165.	Substitute Coverage-Salaries	179,157	100,000	145,000	155,000	55,000	55.0%	10,000	6.9%	CSEA Building Services Unit overtime & out of title pay <i>Budget increase reflects recent historical experience.</i> <i>2024-25 Actual Exp. higher than normal due to multiple staffing vacancies</i>
1620.166.	School Related/Emergency	156,373	225,000	180,000	200,000	(25,000)	-11.1%	20,000	11.1%	Overtime for extra duty, school related events & weather-related coverage <i>Budget reduction reflects recent historical experience</i>
TOTAL-SALARIES		2,881,497	2,956,855	2,880,613	3,000,659	43,804	1.5%	120,046	4.2%	
Equipment										
1620.201.	Grounds Equipment	7,199	20,000	5,473	20,000	-	0.0%	14,527	265.4%	Routine replacement of aged equipment
1620.202	Building Equipment	58,361	17,000	15,000	17,000	-	0.0%	2,000	13.3%	Power tools, hand tools & small equipment <i>2024-25 Actual Expend. includes purchase of two replacement vehicles</i>
1620.203.	Mechanical Equipment	45,699	65,000	32,500	65,000	-	0.0%	32,500	100.0%	Major equipment for HVAC, plumbing & electrical repairs
TOTAL-EQUIPMENT		111,259	102,000	52,973	102,000	-	0.0%	49,027	92.6%	
Utilities										
1620.421.	Fuel	395,000	725,000	450,000	780,000	55,000	7.6%	330,000	73.3%	Oil & gas <i>Area of budget contingency</i>
1620.422.	Light & Power	772,000	1,040,000	800,000	1,000,000	(40,000)	-3.8%	200,000	25.0%	Electric service <i>Area of budget contingency</i>
1620.423.	Water Service	159,853	158,000	170,000	175,000	17,000	10.8%	5,000	2.9%	Water service
1620.424.	Telephone/Ethernet Service	69,935	80,000	72,000	80,000	-	0.0%	8,000	11.1%	Phone & ethernet service
TOTAL-UTILITIES		1,396,788	2,003,000	1,492,000	2,035,000	32,000	1.6%	543,000	36.4%	

See additional detail of all 1620 codes in Appendix 3

**2026-27 PRELIMINARY BUDGET
ANAYLSIS**

	2024-25 Actual Expend	2025-26		2026-27 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
Contractual Expense										
1620.440.	Professional & Consult Svc	173,274	102,500	58,714	20,000	(82,500)	-80.5%	(38,714)	-65.9%	Architects/Engineers/Landscape Architects/Masonry & Roof Consultants <i>2024-25 Actual includes pre-bond consultations & non-recurring project</i> <i>2026-27 Prelim. Budget reflects reduction in masonry & roofing consultants and pre-bond services</i>
1620.441.	Contract Services	308,693	351,000	325,592	352,500	1,500	0.4%	26,908	8.3%	Ongoing annual/other contracts-see detail of code in Appendix
1620.442.	Building & Equipment Repair	979,430	860,700	777,940	848,200	(12,500)	-1.5%	70,260	9.0%	See detail of code in Appendix <i>2024-25 Actual Expend. includes extraordinary HVAC and sewer line repairs and one-time costs for air conditioning installation, etc.</i> <i>Budget includes contingency funds for unexpected repairs</i>
1620.443.	Grounds Service & Repair	251,630	103,750	92,087	98,050	(5,700)	-5.5%	5,963	6.5%	Maintenance & repair of outdoor spaces--see detail in Appendix <i>2024-25 Actual Expend. includes Colonial playground renovation costs</i>
1620.444.	Uniforms/CSEA Contractual	24,839	29,750	30,274	33,500	3,750	12.6%	3,226	10.7%	Uniform purchases & contractually required expense reimbursements
1620.446.	Training & Education	1,934	1,000	1,650	2,000	1,000	100.0%	350	21.2%	Computer/asbestos/safety&security workshops & training
1620.447	Property Lease	4,179	25,000	12,229	7,000	(18,000)	-72.0%	(5,229)	-42.8%	Reflects cost of leasing administrative office space (Sanborn Map Building) <i>Note: Accounting pronouncement GASB-87 requires the property lease to be reflected on lines 9788.600 & 9788.700</i> <i>Actual rental cost for the administrative office space totals \$174,492 and \$173,776 for 2024-25 Actual and 2025-26 Est. Expenditures, respectively.</i> <i>District is expected to vacate the leased office space in early 2027 when the offices are relocated to the property at 29 Franklin Place.</i> <i>Budget includes an allowance for leasehold improvements and other operating costs for the space.</i>
TOTAL-CONTRACTUAL EXP		1,743,979	1,473,700	1,298,486	1,361,250	(112,450)	-7.6%	62,764	4.8%	

**2026-27 PRELIMINARY BUDGET
ANAYLSIS**

	2024-25 Actual Expend	2025-26		2026-27 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
Supplies & Materials										
1620.451.	Custodial Supplies	145,994	175,000	160,017	175,000	-	0.0%	14,983	9.4%	Custodial supplies for maintenance of buildings
1620.452.	Grounds Supplies	40,041	27,500	42,000	45,000	17,500	63.6%	3,000	7.1%	Athletic fields/playground maintenance supplies <i>Budget increase reflects recent historical experience</i>
1620.453.	Maintenance Supplies	85,603	125,000	103,703	125,000	-	0.0%	21,297	20.5%	Material & supplies for repairs done in-house (electrical, plumbing, lighting, etc) <i>Area of budget contingency</i>
1620.455.	Vehicle & Equipment Fuel	6,698	10,000	7,500	9,000	(1,000)	-10.0%	1,500	20.0%	Fuel for vehicles & gas powered equipment
TOTAL-SUPPLIES & MATERIALS		278,336	337,500	313,220	354,000	16,500	4.9%	40,780	13.0%	
TOTAL-OPERATIONS & MAINTENANCE		6,411,859	6,873,055	6,037,292	6,852,909	-20,146	-0.3%	815,617	13.5%	

See additional detail of all 1620 codes in Appendix 3

**2026-27 PRELIMINARY BUDGET
ANAYLSIS**

	2024-25 Actual Expend	2025-26		2026-27 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)		
					\$	%	\$	%	
CONTRACTUAL EXP.-ADMINISTRATIVE	-								
1910.400. Unallocated Insurance	518,962	581,114	591,344	652,250	71,136	12.2%	60,906	10.3%	See note below for insurance coverage <i>Budget increase reflects recent historical experience due to coverage and cost increases</i>
1920.400. School Association Dues	4,948	25,000	7,231	20,000	(5,000)	-20.0%	12,769	176.6%	Membership in national, NYS & local school associations
1930.400. Judgments and Claims	1,084	1,000	0	1,500	500	50.0%	1,500	n/a	Provision for small claims not covered by insurance
1950.400. Assessments-Sewer Taxes	56,073	55,000	58,000	62,000	7,000	12.7%	4,000	6.9%	Sewer taxes to Town of Pelham
1964.400. Refund - Real PropTaxes	0	0	430,156	0	-	n/a	(430,156)	-100.0%	Tax certiorari settlements; code not budgeted as reserves are held to meet such payments
1981.490. BOCES Admin Charges	416,446	421,201	421,201	442,759	21,558	5.1%	21,558	5.1%	Annual administrative fee to BOCES; see note below & BOCES section of Budget Book
TOTAL CONTRACTUAL EXP.-ADMINISTRAT	997,513	1,083,315	1,507,932	1,178,509	95,194	8.8%	(329,423)	-21.8%	

- 1910.400 Unallocated Insurance
Code includes policy premiums for items such as multi-peril liability; BOE legal liability; umbrella; automobile; boiler; computers; cyber-security, and student accident insurance.
- 1981.490. BOCES Admin Charges
The Board of Cooperative Education Services (BOCES) serves to share educational and administrative services among almost 40 area school districts in a cost efficient manner. Component school districts contribute an annual administrative fee for participation.