Pelham School District
2026 - 2027 Default Budget Calculation

	Reductions	Additions	Change
2026 MS-22 Appropriation	$ 44,082,411		
Deductions:			
Fund Transfers - Food Service Fund	$ (1,176,152)	$ 1,176,152	$ -
Fund Transfers - Grants Fund	$ (723,577)	$ 723,577	$ -
Fund Transfers - Other Special Rev Fund	$ (52,000)	$ 52,000	$ -
Operating Budget (2025 Gross & 2026 Net)	$ 42,130,682	$ 0	$ -
Existing Level of Services			
Total Salaries (110-130)	$ (18,348,422)	$ 18,899,129	$ 550,707
Total Benefits (211-299)	$ (10,244,023)	$ 11,049,080	$ 805,057
SPED Professional Services (1210, 1280/321-560, 580-890)	$ (584,834)	$ 545,446	$ (39,388)
SPED Tuition (1210,1280/561,564,569)	$ (2,289,154)	$ 1,831,089	$ (458,065)
Psychological Professional Services (2140/321-890)	$ (193,021)	$ 205,501	$ 12,480
Speech & Language Prof Services. (2150/321-890)	$ (103,882)	$ 100,043	$ (3,839)
PT Professional Services (2162/321-890)	$ (49,550)	$ 35,550	$ (14,000)
OT Professional Services (2163/321-890)	$ (13,412)	$ 12,652	$ (760)
SPED Transportation (2722/519)	$ (1,130,430)	$ 1,252,172	$ 121,742
Debt Service (5100, 5120/ 830,910)	$ (3,665,710)	$ 3,563,500	$ (102,210)
SAU Energy Performance Lease (4600/441)	$ (133,768)	$ 133,768	$ -
All Other Functions and lines not listed above	$ (5,360,456)	$ 5,360,456	$ -
One-Time Expenditures			
PMS Gym Banners (1420/610)	$ (5,500)	$ -	$ (5,500)
PMS Tiger Mascot (1420/610)	$ (1,200)	$ -	$ (1,200)
DW Emergency Response Posters (2660/610)	$ (7,320)	$ -	$ (7,320)
Legal/Regulatory Requirement Adjustments			
none	$ -	$ -	$ -
NET 2025-2026 OPERATING BUDGET	$ 0		
2027 DEFAULT GENERAL FUND OPERATING BUDGET		$ 42,988,386	$ 857,704
2027 DEFAULT FOOD SERVICE BUDGET		$ 1,176,152	$ -
2027 DEFAULT GRANTS FUND BUDGET		$ 723,577	$ -
2027 DEFAULT SPECIAL OTHER BUDGET		$ 52,000	$ -
TOTAL PSD 2027 DEFAULT BUDGET		$ 44,940,115	$ 857,704