TOWN OF PELHAM

TENTATIVE BUDGET

2027

October 30, 2026

Town Supervisor

Theresa Mohan

Deputy Town Supervisor

Maura Curtin

Town Board Members

Kristen Burke

Michael Jenks

Kara McLoughlin

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Message from the Town Supervisor

October 30, 2026

I am pleased to present the Town of Pelham's 2027 Tentative Budget.

When I took office ten months ago, one of my priorities was to develop a more complete understanding of how the Town operates, what our services actually cost, and how we plan for the future.

Working with Town staff, I have spent much of this year reviewing financial records, examining budgets and actual expenditures from prior years, evaluating contracts, and identifying practices that deserve closer attention. That work has informed the budget I am presenting today.

The Tentative Budget proposes expenditures of $8.51 million and a property-tax levy of $4.08 million, an increase of $187,280, or 4.81%, over 2026. For a home assessed at $1 million, the proposed increase represents approximately $33 annually in Town property taxes.

The proposed levy exceeds New York State's property-tax cap. Under the Town's 2027 tax-cap calculation, the maximum levy permitted without an override is $3,989,559. The proposed levy of $4,083,806 exceeds that amount by $94,247, approximately 2.36% above the allowable limit.

Adopting this levy would require the Town Board to approve a tax-cap override. I believe that decision deserves careful consideration and a transparent public discussion. The proposed budget reflects both the rising costs of providing Town services and the need to address long-term financial obligations. The Board will have an opportunity to evaluate alternatives, including potential insurance savings, before determining the final levy.

But the numbers alone do not explain what has changed.

One of my commitments upon taking office was to make Town government more transparent and its finances more understandable to the people we serve. For the first time, we are accompanying the budget process with plain-language guides that explain how Town services are funded, what they cost, and how financial decisions affect taxpayers.

Information that residents once had to search for, request, or piece together is now being organized and shared proactively. I believe residents should not need a background in municipal finance to understand how their tax dollars are spent or the choices being made on their behalf.

That commitment to transparency has also guided the work behind this budget.

Our review identified a significant shortfall in Recreation's 2025 finances. We expanded the Recreation Commission, strengthened financial oversight, and began examining how individual programs are operated and funded. That work is continuing.

We also examined how the Town accounts for the cost of its services. In some cases, expenses were included in other parts of the budget rather than being clearly attributed to the services they support. The 2027 proposal begins to make those costs more visible, including the full cost of supporting the Pelham Public Library.

We reviewed major contracts and insurance arrangements. That work has produced an alternative insurance proposal with potential annual savings of approximately $100,000. I have not included those savings in the Tentative Budget because the Town Board has not yet evaluated the proposal.

If approved, those savings could be used to reduce the proposed property-tax increase, reduce our planned use of fund balance, or a combination of both. Balancing immediate tax relief with preserving our financial reserves will be an important part of the Board's deliberations.

We are also proposing changes to employee compensation. For the first time, employees would contribute toward their health insurance premiums, with corresponding salary adjustments intended to offset those contributions and an additional 3% salary increase. This is not intended as a cost-cutting measure. It is an effort to establish a more consistent and sustainable approach to salaries and benefits.

Perhaps most importantly, our financial review has reinforced the need to distinguish between funding today's operations and preparing for tomorrow's needs.

The Town's fund balance is an important financial safeguard, particularly because we guarantee payment of School District and County property-tax levies even when some taxpayers have not paid. We must preserve adequate reserves while also addressing longstanding capital needs.

The 2027 proposal includes $350,000 for capital improvements, supported in part by $286,000 in anticipated grant reimbursements. It also reduces the planned use of fund balance from $350,000 in 2026 to $200,000 in 2027.

My longer-term objective is to fund recurring operating expenses with recurring revenues and reserve the use of fund balance for capital improvements and contingency needs. We have not completed that transition, but it is an important principle guiding this proposal.

These are not isolated changes. They reflect a broader effort to understand the Town's financial responsibilities, make information accessible to residents, and establish a more deliberate approach to decision-making.

Transparency is more than making information available. It is making that information understandable, inviting scrutiny, and giving residents a meaningful opportunity to participate.

This is a Tentative Budget, not a final budget. It reflects my recommendations based on the work undertaken to date. The Town Board has not yet deliberated on the proposal and will have the opportunity to review its assumptions, examine alternatives, and make changes before adopting a final budget.

I welcome that review, along with questions, comments, and criticisms from residents.

My hope is that this budget provides more than a financial plan for 2027. It establishes a higher standard for how we understand, manage, and communicate the Town's finances.

The work of government belongs to the people it serves. So should the information needed to understand it.

Theresa Mohan

Town Supervisor
Town of Pelham

TAX RATE ANALYSIS

Code	Fund	Appropriations	Less Estimated Revenues*	Less Unexpended Balances and Appropriated Reserves	Amount to be Raised by Tax
A	2027	$8,514,048.00	$4,230,241.78	$200,000.00	$4,083,806.22
	2026	$7,835,504.05	$3,588,977.68	$350,000.00	$3,896,526.37
		8.6599%	17.8676%		**4.806%**

TAX ASSESSED VALUATION		$5,246,706,100
TAX RATE PER M	$	0.7784

*Other than Real Estate Tax Revenue

	Base Proportions	Total Assessed Value	Tax Rate per Million
Homestead	82.064789%	$4,596,786,861	$3,351,367
			0.72906729
Non-Homestead	17.935211%	$649,919,239	$732,439
			1.12696966
*			
		$5,246,706,100	$4,083,808

Schedule A
Tentative Expenditures

Account Code	Description	Tentative Budget 2027	ADOPTED 2026 BUDGET	ACTUAL AMOUNTS AS OF 10/30/2026	2025 ACTUAL AMOUNTS
LEGISLATIVE TOWN BOARD					
A1010.1010	Legis-Personal Service	$4,000.00	$4,000.00	$2,250.01	$4,000.08
A1010.4010	Legis-Supplies & Misc.	$3,000.00	$3,000.00	$1,010.20	$9,000.00
A1010.4030	Legis-Travel & Other	$1,000.00	$1,000.00	$0.00	$999.92
TOTALS TOWN BOARD		**$8,000.00**	**$8,000.00**	**$3,260.21**	**$14,000.00**
JUDICIAL					
A1110.1010	Judicial-Personal Service	$46,205.38	$44,859.59	$33,644.52	$43,552.80
A1110.1020	Judicial-Personal Service	$43,703.78	$42,430.85	$31,823.10	$39,654.96
A1110.1030	Judicial-Court Clerk	$85,000.00	$76,001.64	$57,001.14	$73,788.00
A1110.1040	Judicial-Court Clerk2	$73,000.00	$65,690.92	$34,351.70	$63,776.90
A1110.1050	Judicial-Asst Court Clerk	$55,000.00	$53,045.00	$43,361.20	$51,499.92
A1110.1060	Judicial-Asst CourtClerk2	$6,500.00	$12,000.00	$4,503.30	$36,205.43
A1110.1070	Consulting Fees	$11,000.00	$11,000.00	$0.00	$11,000.00
A1110.1080	Judicial Stipend	$0.00	$7,500.00	$1,053.84	$0.00
A1110.2000	Village Justice Equipment	$1,903.50	$1,600.00	$4,909.00	$1,100.00
A1110.4000	Judicial-Telephone	$0.00	$3,400.00	$2,746.55	$3,400.00
A1110.4010	Judicial-Supply & Misc.	$11,671.50	$7,900.00	$8,224.95	$6,800.00
A1110.4020	Judicial-Travel/Conventn	$2,000.00	$400.00	$358.75	$2,000.00
A1110.4040	Judicial-StenoFee/Trial/H	$9,500.00	$9,500.00	$3,960.00	$9,500.00
A1110.8000	Judicial-Hospitilization	$214,719.39	$175,861.92	$131,146.77	$161,654.40
TOTAL JUDICIAL		**$560,203.55**	**$511,189.92**	**$357,084.82**	**$503,932.41**
SUPERVISOR					
A1220.1010	Super.-Personal Services	$5,500.00	$5,500.00	$4,124.88	$5,500.08
A1220.1020	Super-Confident.Secretary	$0.00	$0.00	$0.00	$31,449.25
A1220.1030	OFFICE MANGER	$0.00	$8,940.45	$0.00	$8,680.05
A1220.1040	Administrative Assignment Stipend	$32,390.89	$32,390.89	$0.00	$0.00
A1220.4000	Super-Telephone	$0.00	$3,400.00	$2,753.47	$3,400.00
A1220.4010	Super-Supply & Misc Expns	$2,000.00	$2,000.00	$1,712.57	$3,000.00
A1220.4030	Super-Membership Dues	$3,300.00	$2,300.00	$500.00	$2,300.00
A1220.4050	Super-Travel & Conventn	$1,600.00	$1,600.00	$922.52	$600.00

Schedule A
Tentative Expenditures

Account Code	Description	Tentative Budget 2027	ADOPTED 2026 BUDGET	ACTUAL AMOUNTS AS OF 10/30/2026	2025 ACTUAL AMOUNTS
TOTAL SUPERVISOR		**$44,790.89**	**$56,131.34**	**$10,013.44**	**$54,929.38**
FINANCE/COMPTROLLER					
A1315.1010	Comptroller-Pers Serv	$85,500.00	$73,573.83	$57,350.22	$71,430.72
A1315.1020	Comptroller-PerServ/Deput	$60,000.00	$69,029.97	$62,023.50	$67,019.39
A1315.1030	Comptroller-Payroll Contr	$0.00	$13,668.43	$0.00	$13,270.33
A1315.4000	Comptroller-Telephone	$0.00	$3,400.00	$2,746.47	$3,400.00
A1315.4010	Comptroller-Supply/Misc	$5,500.00	$5,500.00	$4,231.76	$5,500.00
A1315.4020	Comptroller-Payroll Chrgs	$20,000.00	$20,000.00	$16,163.12	$20,000.00
A1315.4040	Comptroller-Training	$2,000.00	$0.00	$0.00	$0.00
A1315.8000	Hospitalization	$0.00	$19,337.52	$16,158.63	$17,754.36
A1315.800A	Comptroller Hosp opt out	$4,000.00	$2,000.00	$0.00	$0.00
TOTAL FINANCE/COMPTROLLER		**$177,000.00**	**$206,509.75**	**$158,673.70**	**$198,374.80**
AUDITOR					
A1320.4010	Auditor-Auditor Fees	$30,105.00	$36,005.00	$35,475.00	$32,615.00
TOTAL AUDITOR		**$30,105.00**	**$36,005.00**	**$35,475.00**	**$32,615.00**
TAX COLLECTION					
A1330.1010	Tax Reciever Salary	$0.00	$5,000.00	$3,541.61	$5,000.16
A1330.1020	Deputy Tax Reciever	$91,228.49	$79,833.49	$59,875.02	$77,508.24
A1330.1030	Tax-Part Time Asst	$31,800.00	$30,000.00	$22,715.64	$30,000.00
A1330.2000	Tax Collect-Equipment	$1,000.00	$1,000.00	$217.00	$1,000.00
A1330.2010	Tax-Computer/Consult CV	$15,000.00	$25,000.00	$12,504.72	$20,000.00
A1330.2020	COMPUTER SERV COORDINATOR	$1,000.00	$1,000.00	$877.00	$1,000.00
A1330.4000	Tax Collect-Telephone	$0.00	$3,400.00	$2,746.51	$3,400.00
A1330.4010	Tax Collect-Supply & Misc	$5,000.00	$4,700.00	$1,791.08	$4,909.36
A1330.4030	Tax-ETC & Printing Supply	$5,500.00	$5,000.00	$4,230.60	$4,000.00
A1330.4040	Tax Lien Advertising	$400.00	$400.00	$305.00	$250.00
A1330.4070	Tax Collect-Training	$1,300.00	$1,000.00	$965.30	$0.00
A1330.407A	Dues & Subscriptions	$900.00	$600.00	$400.00	$300.00
A1330.8000	Tax Coll-Hospitalization	$48,362.03	$43,965.48	$36,681.92	$40,413.60

Schedule A
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Account Code	Description	Tentative Budget 2027	ADOPTED 2026 BUDGET	ACTUAL AMOUNTS AS OF 10/30/2026	2025 ACTUAL AMOUNTS
TOTAL TAX COLLECTION		**$201,490.52**	**$200,898.97**	**$146,851.40**	**$187,781.36**
ASSESSOR					
A1355.1010	Assessor-Salary-Full Time	$142,067.41	$136,861.56	$102,646.08	$132,875.28
A1355.1020	Assess-Clerk's Salary	$83,366.01	$74,044.67	$57,453.70	$71,888.03
A1355.1030	Tax Coll-Temporary Help	$0.00	$6,000.00	$4,500.00	$6,000.00
A1355.2000	Assessor-Equipment	$3,000.00	$3,000.00	$2,114.00	$2,000.00
A1355.4000	Assess-Telephone	$0.00	$3,700.00	$2,896.54	$3,669.01
A1355.4010	Assessor-Supply & Misc	$2,000.00	$2,000.00	$1,392.89	$2,972.05
A1355.4020	Assessor-Board of Review	$1,600.00	$1,600.00	$893.79	$1,600.00
A1355.4030	Assess-ComputerServ/Print	$9,000.00	$9,000.00	$2,800.00	$9,000.00
A1355.4040	Assess-Dues & Conferences	$3,200.00	$3,000.00	$3,065.57	$3,000.00
A1355.4050	Assessor-Tax Mapping	$3,900.00	$3,900.00	$3,000.00	$3,900.00
A1355.408A	SUSTAINING EQUITY EXPENSE	$1,000.00	$1,000.00	$521.50	$963.65
A1355.4090	Consulting Services	$25,000.00	$19,000.00	$925.00	$17,000.00
A1355.8000	Assessor-Hospitalization	$69,633.30	$38,675.04	$32,317.25	$35,508.72
TOTAL ASSESSOR		**$343,766.72**	**$301,781.27**	**$214,526.32**	**$290,376.74**
TOWN CLERK					
A1410.1010	Clerk-Salary-Full Time	$5,000.00	$5,000.00	$3,749.94	$5,000.16
A1410.1020	Deputy Town Clerk	$68,236.13	$66,248.67	$67,843.80	$64,319.10
A1410.1030	DEPUTY TOWN CLERK	$2,631.76	$2,555.11	$0.00	$0.00
A1410.4000	TwnClerk-Telephone	$0.00	$3,400.00	$2,746.49	$3,400.00
A1410.400A	LEGAL NOTICES	$4,500.00	$5,500.00	$1,723.30	$5,500.00
A1410.4010	TwnClerk-Supply & Misc.	$2,900.00	$2,300.00	$3,049.62	$3,000.00
A1410.401A	EZ PASS	$2,625.00	$2,625.00	$1,575.00	$1,575.00
A1410.401B	BAS SOSTWARE LICENSING	$2,500.00	$2,500.00	$1,619.59	$2,100.00
A1410.4030	TwnClerk-Travel & Convent	$4,500.00	$4,500.00	$3,175.59	$2,500.00
A1410.4040	DOG LICENSING	$13,100.00	$13,100.00	$12,688.00	$12,775.90
A1410.800A	HOSPITALIZATION OPT-OUT	$4,000.00	$2,000.00	$0.00	$0.00
TOTAL TOWN CLERK		**$109,992.89**	**$109,728.78**	**$98,171.33**	**$100,170.16**

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Account Code	Description	Tentative Budget 2027	ADOPTED 2026 BUDGET	ACTUAL AMOUNTS AS OF 10/30/2026	2025 ACTUAL AMOUNTS
LAW					
A1420.1000	Law/Attorney Pers Serv.	$6,000.00	$6,000.00	$12,749.94	$6,000.00
A1420.4010	Law-Certiorari Legal	$28,000.00	$28,000.00	$12,622.00	$25,000.00
A1420.4020	Law-Certiorari Appraisals	$10,000.00	$10,000.00	$0.00	$7,000.00
A1420.4040	PROF. ASSNS., TRAVEL & CON	$500.00	$500.00	$0.00	$500.00
A1420.4050	Law-Special Counsel Fees	$15,000.00	$15,000.00	$6,449.75	$15,000.00
A1420.8000	HOSPITALIZATION	$48,362.03	$43,965.48	$36,681.93	$40,302.71
TOTAL LAW		**$107,862.03**	**$103,465.48**	**$68,503.62**	**$93,802.71**
TOWN ENGINEER					
A1440.1010	Engineer-Salary	$27,318.18	$26,522.50	$19,891.80	$25,749.84
A1440.1020	ENGINEER ASSISTANT	$2,631.76	$2,555.11	$0.00	$2,480.53
A1440.4010	Engineer-Supply & Exp.	$1,000.00	$1,500.00	$45.50	$1,500.00
A1440.4020	Engineer-Print Tax Maps	$250.00	$250.00	$0.00	$0.00
TOTAL ENGINEER		**$31,199.94**	**$30,827.61**	**$19,937.30**	**$29,730.37**
ELECTIONS					
A1450.1010	Election-Custodial Salary	$8,254.75	$8,014.32	$0.00	$7,780.74
A1450.4010	Comp Elec Ins Gen Elec	$32,200.00	$32,000.00	$31,248.00	$31,799.37
A1450.4160	Elections-Messenger	$300.00	$300.00	$0.00	$300.00
A1450.4180	Elect-Party Representativ	$300.00	$300.00	$0.00	$121.08
TOTAL ELECTIONS		**$41,054.75**	**$40,614.32**	**$31,248.00**	**$40,001.19**
RECORDS MANAGEMENT					
A1460.4510	Histor-Record Mgmt Grant	$26,900.00	$20,000.00	$16,510.84	$20,000.00
TOTAL RECORDS MANGEMENT		**$26,900.00**	**$20,000.00**	**$16,510.84**	**$20,000.00**
BUILDINGS					
A1620.1010	Bldg-Caretaker's Salary	$62,632.20	$59,740.00	$44,804.88	$57,999.84
A1620.1020	Blds-Part Time Caretaker	$44,453.03	$43,158.28	$32,368.68	$39,234.72
A1620.1030	Bldg-Groundskeeper	$5,500.00	$15,500.00	$5,000.00	$15,500.00
A1620.3000	Bld-Capital Improvements	$325,000.00	$212,000.00	$241,830.00	$212,000.00

Schedule A
Tentative Expenditures

Account Code	Description	Tentative Budget 2027	ADOPTED 2026 BUDGET	ACTUAL AMOUNTS AS OF 10/30/2026	2025 ACTUAL AMOUNTS
A1620.4010	Bldg-Supplies & Materials	$28,000.00	$28,000.00	$34,703.65	$28,000.00
A1620.4020	Bldgs-Fuel	$18,100.00	$15,000.00	$17,493.72	$15,000.00
A1620.4030	Bldgs-Light & Power	$23,000.00	$18,000.00	$22,202.98	$18,000.00
A1620.4050	Bld-Repair/Maintenance	$57,000.00	$57,000.00	$24,271.80	$57,000.00
A1620.4060	Bldg-Snow Removal	$16,500.00	$20,000.00	$22,380.88	$20,000.00
A1620.4070	Bldg-Exterminator (5)	$0.00	$2,800.00	$1,704.82	$2,800.00
A1620.4080	Bldg-Landscaping	$54,000.00	$32,000.00	$38,769.43	$47,913.10
A1620.4090	Website Maintenance & Licenses	$5,000.00	$5,000.00	$8,419.90	$1,620.00
A1620.4091	SERVER	$10,000.00	$10,000.00	$1,499.00	$15,000.00
A1620.4100	POSTAGE	$0.00	$12,000.00	$12,412.85	$12,000.00
A1620.4110	PITNEY BOWES & COPIERS	$0.00	$15,000.00	$11,448.94	$15,000.00
A1620.4120	Bldg-Telephone	$24,000.00	$0.00	$0.00	$0.00
A1620.8000	Bldgs-Hospitalization	$21,271.27	$19,337.52	$16,158.63	$17,754.36
TOTAL BUILDINGS		**$694,456.50**	**$564,535.80**	**$535,470.16**	**$574,822.02**
INSURANCE					
A1910.4000	Allocated Insurance	$334,360.40	$303,964.00	$298,040.79	$208,725.00
TOTAL INSURANCE		**$334,360.40**	**$303,964.00**	**$298,040.79**	**$208,725.00**
JUDGEMENTS & CLAIMS					
A1930.4000	Allocated Judgemts&Claims	$12,000.00	$10,000.00	$18,635.93	$10,000.00
A1930.4010	Scar	$2,000.00	$1,000.00	$0.00	$1,000.00
TOTAL JUDGEMENT & CLAIMS		**$14,000.00**	**$11,000.00**	**$18,635.93**	**$11,000.00**
TAX & ASSESS ON TOWN OWNED PROPERTY					
A1950.4000	Tax & Assess on Property	$3,300.00	$3,300.00	$2,418.36	$3,262.45
TOTAL TAXES ETC.		**$3,300.00**	**$3,300.00**	**$2,418.36**	**$3,262.45**
MISCELLANEOUS					
A1989.4500	Miscellaneous	$0.00	$0.00	$131,318.74	$0.00
TOTAL MISCELLANEOUS		**$0.00**	**$0.00**	**$131,318.74**	**$0.00**

Schedule A
Tentative Expenditures

Account Code	Description	Tentative Budget 2027	ADOPTED 2026 BUDGET	ACTUAL AMOUNTS AS OF 10/30/2026	2025 ACTUAL AMOUNTS
CONTINGENT FUND					
A1990.4000	Contingent Account	$80,000.00	$80,000.00	$0.00	$90,000.00
TOTAL CONTINGENT		**$80,000.00**	**$80,000.00**	**$0.00**	**$90,000.00**
CONSTABLES					
A3120.1000	Constable-Part time	$68,996.57	$68,996.57	$46,510.74	$66,986.97
A3120.1010	CONSTABLES' SALARY-CHIEF	$4,833.13	$4,833.13	$0.00	$4,692.36
A3120.1020	CROSSING GUARD SALARY	$5,000.00	$5,000.00	$0.00	$5,000.00
A3120.2000	Constables-Equipment	$9,000.00	$9,000.00	$4,016.60	$9,000.00
A3120.2001	OC - TRAINING	$2,300.00	$2,300.00	$0.00	$2,300.00
A3120.2002	UNIFORMS	$3,700.00	$3,700.00	$305.00	$3,700.00
A3120.4000	Constables-Car Expenses	$4,000.00	$4,000.00	$294.81	$4,000.00
A3120.4010	Constable-Supply/Misc Exp	$3,000.00	$3,000.00	$987.67	$2,800.74
TOTAL CONSTABLES		**$100,829.70**	**$100,829.70**	**$52,114.82**	**$98,480.07**
PACT					
A4210.401A	PACT - EXPS	$38,000.00	$38,000.00	$36,257.00	$32,039.13
TOTAL PACT		**$38,000.00**	**$38,000.00**	**$36,257.00**	**$32,039.13**
AMBULANCE					
A4540.0040	Ambulance-Allocated	$2,001,181.26	$1,936,142.50	$1,620,516.88	$1,879,750.00
A4540.4020	AMBULANCE - FUEL	$12,000.00	$12,000.00	$5,605.55	$11,882.40
A4540.4030	AMBULANCE-LIGHT & POWER	$0.00	$0.00	$0.00	$6,000.00
A4540.4070	AMBULANCE - REPAIRS & MAINTENANCE	$6,000.00	$5,000.00	$4,867.66	$5,000.00
A4540.407A	AMBULANCE - ZOLL MAINT. CONTRACT	$5,425.00	$5,425.00	$1,996.40	$5,425.00
A4540.4080	Proclaim Services	$30,000.00	$40,000.00	$31,790.08	$44,498.83
A4540.4090	Ambulance-EVAC	$250,000.00	$180,000.00	$122,037.54	$448,878.44
TOTAL AMBULANCE		**$2,304,606.26**	**$2,178,567.50**	**$1,786,814.11**	**$2,401,434.67**
COUNCIL ON ARTS					
A7010.4000	Council-Pelham Art Center	$3,500.00	$3,500.00	$3,500.00	$3,500.00

Schedule A
Tentative Expenditures

Account Code	Description	Tentative Budget 2027	ADOPTED 2026 BUDGET	ACTUAL AMOUNTS AS OF 10/30/2026	2025 ACTUAL AMOUNTS
TOTAL ARTS		**$3,500.00**	**$3,500.00**	**$3,500.00**	**$3,500.00**
RECREATION					
A7140.1010	Rec-Supt.Salary	$105,525.00	$97,500.00	$73,125.00	$90,351.58
A7140.1020	Rec-Secretary Salary	$47,779.60	$45,320.00	$33,989.94	$43,999.92
A7140.1030	Rec Supv/Senior Citizen	$62,604.08	$55,829.20	$49,261.68	$54,203.11
A7140.103B	REC. ASSISTANT	$84,793.11	$77,371.95	$58,028.94	$75,118.32
A7140.1040	Non Contractual Employees	$50,000.00	$105,000.00	$68,833.50	$85,003.00
A7140.1041	Juliannes Tennis Courts	$9,000.00	$0.00	$0.00	$0.00
A7140.1050	Glover Security	$50,000.00	$50,000.00	$33,220.50	$63,582.00
A7140.1060	Winter Basketball	$65,000.00	$18,250.00	$18,250.00	$18,000.00
A7140.1080	Rec-Summer Camp P/S	$198,000.00	$195,000.00	$191,583.00	$230,423.16
A7140.1120	Salaries Youth Bureau	$5,000.00	$5,000.00	$4,218.24	$4,894.61
A7140.2000	EQUIPMENT	$6,000.00	$6,000.00	$3,131.25	$5,936.09
A7140.4000	Rec-Tele-Off,Glover/6thSt	$0.00	$3,500.00	$1,443.94	$3,500.00
A7140.4010	Rec-Office Expense	$35,000.00	$20,000.00	$23,954.98	$20,000.00
A7140.4020	Rec-Awards	$1,000.00	$1,000.00	$30.00	$484.98
A7140.4040	Rec-Cont.Youth Program	$0.00	$0.00	$0.00	$2,000.00
A7140.4050	Rec-Custodial Youth Centr	$0.00	$0.00	$300.00	$0.00
A7140.4080	Southeast Consortium	$17,000.00	$16,000.00	$13,455.15	$16,000.00
A7140.4120	Rec-Van Allow/Expenses	$6,500.00	$6,500.00	$2,700.38	$6,228.85
A7140.4150	Rec-Summer Concerts	$16,000.00	$16,000.00	$13,837.88	$14,519.85
A7140.4160	Rec-Fields Maint-Schools	$22,000.00	$21,750.00	$13,384.80	$21,711.70
A7140.4161	LIGHTING-GLOVER FIELD	$45,000.00	$25,000.00	$0.00	$50,733.25
A7140.4180	Rec-Senior Citizens	$7,000.00	$7,000.00	$3,301.26	$6,914.28
A7140.4200	Rec-Softball Officials	$10,000.00	$9,000.00	$7,695.00	$8,866.94
A7140.4210	Rec-Special Youth	$22,000.00	$22,000.00	$8,160.82	$18,000.00
A7140.4211	RECREATION INSTRUCTOR CONTRACTUAL	$465,000.00	$400,000.00	$428,709.22	$526,187.66
A7140.4212	REC EXPENSES (CAMP TINY & BIG TOTS)	$48,000.00	$45,000.00	$41,077.97	$45,000.00
A7140.4220	Rec-Special Adult	$5,000.00	$5,000.00	$2,114.42	$5,000.00
A7140.4230	Rec-Summer Day Camp	$90,000.00	$87,000.00	$69,322.53	$97,713.97
A7140.5000	REC. SOCCER EXPENSE	$40,000.00	$35,000.00	$33,065.88	$35,000.00

Account Code	Description	Tentative Budget 2027	ADOPTED 2026 BUDGET	ACTUAL AMOUNTS AS OF 10/30/2026	2025 ACTUAL AMOUNTS
A7140.5030	RUGBY	$5,000.00	$18,000.00	$10,733.00	$14,795.21
A7140.5040	YOUTH FOOTBALL	$17,000.00	$14,000.00	$11,397.10	$29,206.03
A7140.8000	Rec-Hospitalization	$166,357.36	$107,268.48	$91,574.80	$75,922.32
A7140.800A	REC - HOSPITALIZATION OPT OUT	$0.00	$2,000.00	$0.00	$0.00
TOTAL RECREATION		**$1,701,559.15**	**$1,516,289.63**	**$1,309,901.18**	**$1,669,296.83**
YOUTH PROGRAMS					
A7310.4010		$0.00	$0.00	$2.82	$0.00
TOTAL YOUTH PROGRAMS		$0.00	$0.00	$2.82	$0.00
HISTORIAN					
A7510.1000	Historian-Pers.Services	$600.00	$0.00	$0.00	$0.00
A7510.4010	Historian-Supply/Misc Exp	$300.00	$0.00	$0.00	$0.00
A7510.4030	Historian-Microfilming	$1,000.00	$200.00	$259.88	$0.00
TOTAL HISTORIAN		**$1,900.00**	**$200.00**	**$259.88**	**$0.00**
CELEBRATIONS					
A7550.4000	Celebrations-Memorial Day	$4,500.00	$4,500.00	$4,500.00	$4,500.00
A7550.4010	Celebrations-Special	$3,500.00	$1,500.00	$850.00	$1,500.00
TOTAL CELEBRATIONS		**$8,000.00**	**$6,000.00**	**$5,350.00**	**$6,000.00**
SENIOR CITIZEN ADVOCATE					
A7610.1020	Senior-PersServ-Advocate	$10,148.75	$9,853.16	$0.00	$9,566.79
A7610.4000	Senior-Tele/SupplyDrop In	$2,400.00	$2,400.00	$71.29	$2,400.00
A7610.4010	Senior-Supply & Expenses	$0.00	$0.00	$2,672.36	$0.00
A7610.4020	Senior-Expanded Projects	$10,000.00	$8,500.00	$7,921.63	$8,500.00
A7610.4030	Senior-Van Allow/Repairs	$7,800.00	$7,800.00	$328.08	$7,800.00
A7610.4040	SENIOR CITIZEN GRANT	$20,860.82	$20,860.82	$0.00	$0.00
TOTAL SENIOR CITIZEN ADVOCATE		**$51,209.57**	**$49,413.98**	**$10,993.36**	**$28,266.79**
LIBRARY					
A8025.4000	Library-Board	$56,160.70	$828,666.00	$639,354.13	$788,768.56

Schedule A
Tentative Expenditures

Account Code	Description	Tentative Budget 2027	ADOPTED 2026 BUDGET	ACTUAL AMOUNTS AS OF 10/30/2026	2025 ACTUAL AMOUNTS
A8025.4010	Library-Payroll	$568,781.00	$0.00	$0.00	$0.00
A8025.4020	Library-Payroll Taxes	$235,330.00	$0.00	$0.00	$0.00
A8025.4030	Library-Landscaping/Snow Removal	$28,400.00	$0.00	$0.00	$0.00
A8025.4040	Library-Auditor	$7,550.00	$0.00	$0.00	$0.00
A8025.4050	Library-Gas & Electric	$36,800.00	$0.00	$0.00	$0.00
A8025.8000	Library-Hospitalization	$105,151.00	$0.00	$0.00	$0.00
TOTAL LIBRARY		**$1,038,172.70**	**$828,666.00**	**$639,354.13**	**$788,768.56**
EMPLOYEE BENEFITS					
A9010.8000	EmpBenefit-Health Insur.	$111,903.43	$75,000.00	$61,592.98	$76,000.00
A9010.8010	EmpBenefit-NYS Retire Sys	$211,666.00	$269,785.00	$269,785.00	$215,642.00
A9010.8030	EmpBenefit-SocialSecurity	$96,488.00	$135,000.00	$105,109.65	$135,000.00
A9010.8040	EmpBenefit-Workers'Comp.	$37,730.00	$34,300.00	$27,647.00	$30,000.00
A9010.8050	EmpBenefit-UnEmploy.Ins.	$0.00	$12,000.00	$0.00	$11,806.93
TOTAL EMPLOYEE BENEFITS		**$457,787.43**	**$526,085.00**	**$464,134.63**	**$468,448.93**
	Total Expenditures	**$8,514,048.00**	**$7,835,504.05**	**$6,454,821.89**	**$7,949,758.57**

Schedule B
Tentative Revenues

Account Code	Description	Tentative Budget 2027	ADOPTED 2026 BUDGET	ACTUAL AMOUNTS AS OF 10/30/2026	2025 ACTUAL AMOUNTS
A1090.0000	Int/Pen on Real Property	$100,000.00	$100,000.00	$130,260.39	$153,832.68
A1232.0000	Tax Collection Fees	$12,000.00	$14,000.00	$11,368.34	$11,908.20
A1232.1000	FEES SCHOOL TAX	$613,683.00	$613,683.00	$558,525.91	$512,184.72
A1232.2000	CREDIT CARD FEE	$0.00	$0.00	$781.98	$218.97
A1255.0000	Clerk Fees	$5,000.00	$5,000.00	$5,421.42	$5,846.71
A1520.0000	Fines,Fees,Forf	$255,174.86	$255,174.86	$219,122.00	$172,409.00
A1521.0000	MISC. BILLINGS	$3,000.00	$3,000.00	$3,620.00	$3,920.27
A2001.1000	Day Camp	$330,000.00	$300,000.00	$303,000.00	$229,547.00
A2001.2000	Special Adult Athletics	$14,000.00	$12,000.00	$12,800.00	$8,200.00
A2001.3000	Concert Sponsorships	$2,500.00	$0.00	$2,800.00	$0.00
A2001.4000	Special Youth Program	$75,000.00	$135,000.00	$153,225.46	$403,218.66
A2001.4A00	SPECIAL YOUTH PROGRAM CONTRAC	$670,000.00	$600,000.00	$541,156.75	$522,225.13
A2001.4B00	SPECIAL YOUTH TINY & BIG TOTS	$210,000.00	$165,000.00	$203,000.00	$181,354.50
A2001.4C00	Rec-Winter Basketball	$80,000.00	$0.00	$0.00	$0.00
A2001.5000	RECREATION SOCCER	$145,000.00	$113,000.00	$140,095.00	$116,345.00
A2001.6000	RECREATION BOYS LACROSSE	$3,000.00	$3,500.00	$2,660.20	$0.00
A2001.8000	RECREATION - FOOTBALL	$23,000.00	$23,000.00	$21,250.00	$23,545.00
A2001.9000	RECREATION - RUGBY	$12,000.00	$28,000.00	$18,525.00	$14,050.00
A2095.0000	Tennis ID Program	$12,000.00	$10,000.00	$13,105.00	$11,405.00
A2401.0000	Interest & Earnings	$110,000.00	$110,000.00	$101,122.70	$182,075.75
A2412.0000	Rentals of Real Property	$0.00	$0.00	$0.00	$5,521.90
A2680.0000	Insurance Recoveries	$0.00	$0.00	$1,000.00	$201,539.93
A2683.0000	Self-Insurance Recoveries	$0.00	$87,930.96	$57,940.32	$51,743.22
A2709.2000	Health Insurance Contributions	$150,724.06	$0.00	$0.00	$0.00
A2770.0000	Pelham Day Care Center	$45,083.28	$45,083.28	$46,886.64	$33,962.17
A2770.1000	Ambulance- Revenue	$500,000.00	$400,000.00	$379,500.22	$577,625.71
A2770.2000	EVAC Fuel/Zoll Reimbursement	$12,000.00	$12,000.00	$0.00	$7,795.02
A2771.0000	Unclassified Rev-Gen	$20,000.00	$20,000.00	$20,098.30	$16,881.08
A2771.2000	GLOVER FIELD LGT REIIMBURSE	$35,000.00	$32,000.00	$46,498.36	$29,444.89
A2771.3000	BOARD OF ELECTIONS	$9,500.00	$9,500.00	$8,102.02	$9,224.24
A2771.8000	REC YOUTH FOOTBALL	$0.00	$0.00	$0.00	$5,613.45
A2771.9000	SENIOR CITIZEN GRANT	$20,576.58	$20,576.58	$373.88	$284.24
A3001.0000	State Aid - Per Capita	$85,000.00	$80,529.00	$97,428.00	$103,202.10
A3002.0000	Dept of Correction/Reimb.	$8,000.00	$8,000.00	$0.00	$17,761.61
A3005.0000	Mortgage Tax	$375,000.00	$375,000.00	$157,445.79	$392,623.64
A3089.1000	GRANT REVENUES	$286,000.00	$0.00	$7,427.00	$259,286.79
A3484.0000	Pelham Together	$8,000.00	$8,000.00	$7,637.00	$0.00
	TOTALS	**$4,230,241.78**	**$3,588,977.68**	**$3,272,177.68**	**$4,264,796.58**

Schedule B
Tentative Revenues

A1001.0000	Real Property Tax	**$4,083,806.22**	**$3,896,526.37**
	Fund Balance Allocation	**$200,000.00**	**$350,000.00**
	GENERAL FUND TOTALS	**$8,514,048.00**	**$7,835,504.05**

Total Assessed Value 5,526,077,275
Uniform Percentage 100.00

Equalized Total Assessed Value 5,526,077,275

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	24	56,451,500	1.02
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	2	6,677,000	0.12
13100	CO - GENERALLY	RPTL 406(1)	3	976,000	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	5	3,649,000	0.07
13650	VG - GENERALLY	RPTL 406(1)	36	22,450,000	0.41
13800	SCHOOL DISTRICT	RPTL 408	13	80,380,800	1.45
14110	USA - SPECIFIED USES	STATE L 54	1	1,650,000	0.03
14200	FOREIGN GOVT - EMBASSY	RPTL 418	3	5,660,500	0.10
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	3,120,000	0.06
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	1,510,000	0.03
25110	NONPROF CORP - RELIG(CONST PRC	RPTL 420-a	12	37,175,700	0.67
25130	NONPROF CORP - CHAR (CONST PRC	RPTL 420-a	3	3,294,000	0.06
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	2,328,000	0.04
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	1,235,000	0.02
27250	RAILROAD PROP OWNED BY AMTRAK	45 U S C 546b	2	5,702,000	0.10
41001	VETERANS EXEMPTION INCR/DECR I	RPTL 458(5)	4	1,144,889	0.02
41120	ALT VET EX-WAR PERIOD-NON-COME	RPTL 458-a	100	7,250,749	0.13
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	58	6,889,882	0.12
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	33	6,718,131	0.12
41161	COLD WAR VETERANS (15%)	RPTL 458-b	3	225,000	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	46,150	0.00
41400	CLERGY	RPTL 460	1	1,500	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	60	24,435,374	0.44

Total Assessed Value 5,526,077,275

Uniform Percentage 100.00

Equalized Total Assessed Value 5,526,077,275

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41801	PERSONS AGE 65 OR OVER	RPTL 467	5	2,242,000	0.04
Total Exemptions Exclusive of System Exemptions:			**375**	**281,213,175**	**5.09**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**375**	**281,213,175**	**5.09**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____