



**2016  
MS-27**

## School Budget Form: Pelham Local School

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2016 to June 30, 2017**

Form Due Date: **20 days after the meeting**

**THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT**

This form was posted with the warrant on: January 23, 2016

For assistance please contact the NH DRA Municipal and Property Division

P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

**SCHOOL BUDGET COMMITTEE CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

School Budget Committee Members	
Printed Name	Signature
Michael Bilby	
Dave Cate	
Donna Jubas	
David Cronin	
Robert Sturman	
Daryle Hillsgrout	
Douglas Wood	

A copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487**

## Appropriations

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	1	\$9,443,470	\$9,983,677	\$10,143,633	\$0	\$10,142,742	\$891
1200-1299	Special Programs	1	\$4,422,969	\$4,727,366	\$5,132,013	\$0	\$5,132,013	\$0
1300-1399	Vocational Programs	1	\$26,067	\$78,147	\$100,000	\$0	\$100,000	\$0
1400-1499	Other Programs	1	\$588,769	\$633,235	\$666,933	\$0	\$666,933	\$0
1500-1599	Non-Public Programs	1	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	1	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Support Services</b>								
2000-2199	Student Support Services	1	\$2,072,516	\$2,146,039	\$2,152,492	\$0	\$2,152,492	\$0
2200-2299	Instructional Staff Services	1	\$1,101,386	\$913,471	\$760,685	\$0	\$760,185	\$500
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	1	\$78,537	\$109,306	\$97,891	\$0	\$97,891	\$0
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	1	\$519,752	\$660,242	\$721,367	\$0	\$706,166	\$15,201
2400-2499	School Administration Service	1	\$1,294,216	\$1,326,665	\$1,358,468	\$0	\$1,358,468	\$0
2500-2599	Business	1	\$434,551	\$385,193	\$362,979	\$0	\$362,979	\$0
2600-2699	Plant Operations and Maintenance	1	\$2,193,097	\$2,314,655	\$2,397,903	\$0	\$2,314,452	\$83,451
2700-2799	Student Transportation	1	\$1,642,440	\$1,817,386	\$1,806,474	\$0	\$1,803,974	\$2,500
2800-2999	Support Service, Central and Other	1	\$804,828	\$965,771	\$1,056,619	\$0	\$1,056,619	\$0
<b>Non-Instructional Services</b>								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0

4200	Site Improvement	1	\$0	\$0	\$105,000	\$0	\$105,000	\$0
4300	Architectural/Engineering		(\$937)	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	1	\$341,472	\$290,639	\$217,000	\$0	\$217,000	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Outlays</b>								
5110	Debt Service - Principal	1	\$0	\$1,040,000	\$1,040,000	\$0	\$1,040,000	\$0
5120	Debt Service - Interest	1	\$539,526	\$907,275	\$854,195	\$0	\$854,195	\$0
<b>Fund Transfers</b>								
5220-5221	To Food Service	1	\$869,160	\$1,076,021	\$1,090,935	\$0	\$1,090,935	\$0
5222-5229	To Other Special Revenue	1	\$635,695	\$730,000	\$730,000	\$0	\$730,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$27,007,514</b>	<b>\$30,105,088</b>	<b>\$30,794,587</b>	<b>\$0</b>	<b>\$30,692,044</b>	<b>\$102,543</b>

## Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserve Fund		\$75,000	\$150,000	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
<b>Special Articles Recommended</b>								

## Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
1100-1199	Regular Programs	2	\$0	\$0	\$189,078	\$0	\$189,078	\$0
	<b>Purpose:</b> PEA Collective Bargaining							
1200-1299	Special Programs	2	\$0	\$0	\$35,405	\$0	\$35,405	\$0
	<b>Purpose:</b> PEA Collective Bargaining							
1400-1499	Other Programs	2	\$0	\$0	\$2,432	\$0	\$2,432	\$0
	<b>Purpose:</b> PEA Collective Bargaining							
2000-2199	Student Support Services	2	\$0	\$0	\$13,318	\$0	\$13,318	\$0
	<b>Purpose:</b> PEA Collective Bargaining							
2200-2299	Instructional Staff Services	2	\$0	\$0	\$5,221	\$0	\$5,221	\$0
	<b>Purpose:</b> PEA Collective Bargaining							
2800-2999	Support Service, Central and Other	3	\$0	\$0	\$150,993	\$0	\$150,993	\$0
	<b>Purpose:</b> Safety Improvements							
4300	Architectural/Engineering	4	\$0	\$0	\$45,000	\$0	\$45,000	\$0
	<b>Purpose:</b> Fees for Building Safety Design							
<b>Individual Articles Recommended</b>			<b>\$0</b>	<b>\$0</b>	<b>\$441,447</b>	<b>\$0</b>	<b>\$441,447</b>	<b>\$0</b>

## Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Local Sources</b>					
1300-1349	Tuition	1	\$50,000	\$50,000	\$50,000
1400-1449	Tranportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	1	\$350	\$300	\$300
1600-1699	Food Service Sales	1	\$759,021	\$853,935	\$853,935
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	1	\$15,000	\$15,000	\$15,000
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	1	\$345,502	\$400,000	\$400,000
3240-3249	Vocational Aid	1	\$20,719	\$20,719	\$20,719
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	1	\$9,000	\$9,000	\$9,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	1	\$250,000	\$250,000	\$250,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	1	\$228,000	\$228,000	\$228,000
4570	Disabilities Programs	1	\$480,000	\$480,000	\$480,000
4580	Medicaid Distribution	1	\$125,000	\$145,000	\$145,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund		\$80,000	\$0	\$0

5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	1	\$0	\$500,000	\$500,000
<b>Total Estimated Revenues and Credits</b>			<b>\$2,362,592</b>	<b>\$2,951,954</b>	<b>\$2,951,954</b>

## Budget Summary

Item	Current Year	School Board Ensuing Year	Budget Committee Ensuing Year
Operating Budget Appropriations Recommended	\$30,105,088	\$30,794,587	\$30,692,044
Special Warrant Articles Recommended	\$150,000	\$0	\$0
Individual Warrant Articles Recommended	\$0	\$441,447	\$441,447
TOTAL Appropriations Recommended	\$30,255,088	\$31,236,034	\$31,133,491
Less: Amount of Estimated Revenues & Credits	\$2,380,990	\$2,951,954	\$2,951,954
Estimated Amount of State Education Tax/Grant		\$7,906,731	\$7,906,731
Estimated Amount of Taxes to be Raised for Education		\$20,377,349	\$20,274,806

## Budget Committee Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$31,133,491</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$1,040,000
3. Interest: Long-Term Bonds & Notes	\$854,195
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions <i>(Sum of Lines 2 through 5 above)</i>	\$1,894,195
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$29,239,296</b>
8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>	\$2,923,930
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$245,454
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount <i>(Difference of Lines 9 and 10)</i>	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted At Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i></b>	<b>\$34,057,421</b>