



Proposed Budget
Pelham Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2023 to June 30, 2024

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 27, 2023

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.

Name	Position	Signature
Philip A. Haberlen	Budget Com. Vice-Chair	
Meg Bressette	Budget Com. Chair	
Megan Larson	member	
Robert E. Sherman	Budget Com	
Ellen Cormier	Budget Cmte	
Ed Martony	Budget Comte	
Garnett Abane	Budget Committee	
Deborah Bryan	Budget Committee	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2023
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$11,354,109	\$12,444,510	\$12,991,739	\$7,998	\$12,991,739	\$7,998
1200-1299	Special Programs	02	\$5,042,977	\$6,586,222	\$6,349,543	\$0	\$6,349,543	\$0
1300-1399	Vocational Programs	02	\$103,724	\$110,000	\$115,213	\$0	\$115,213	\$0
1400-1499	Other Programs	02	\$677,052	\$743,839	\$727,744	\$14,000	\$727,744	\$14,000
1500-1599	Non-Public Programs	02	\$294	\$15,131	\$15,131	\$0	\$15,131	\$0
1600-1699	Adult/Continuing Education Programs	02	\$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
Instruction Subtotal			\$17,178,156	\$19,899,702	\$20,199,370	\$21,998	\$20,199,370	\$21,998
Support Services								
2000-2199	Student Support Services	02	\$2,999,763	\$3,507,064	\$3,359,156	\$0	\$3,359,156	\$0
2200-2299	Instructional Staff Services	02	\$1,027,221	\$1,045,436	\$1,063,842	\$0	\$1,063,842	\$0
Support Services Subtotal			\$4,026,984	\$4,552,500	\$4,422,998	\$0	\$4,422,998	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$74,621	\$94,215	\$92,647	\$0	\$92,647	\$0
General Administration Subtotal			\$74,621	\$94,215	\$92,647	\$0	\$92,647	\$0



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					Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$737,564	\$959,497	\$1,061,800	\$37,138	\$1,061,800	\$37,138
2400-2499	School Administration Service	02	\$1,668,850	\$1,755,746	\$2,019,443	\$0	\$2,019,443	\$0
2500-2599	Business	02	\$437,132	\$463,253	\$476,976	\$0	\$476,976	\$0
2600-2699	Plant Operations and Maintenance	02	\$2,413,243	\$2,639,642	\$3,102,642	\$70,236	\$3,102,642	\$70,236
2700-2799	Student Transportation	02	\$1,732,519	\$2,172,510	\$2,116,977	\$0	\$2,116,977	\$0
2800-2999	Support Service, Central and Other	02	\$1,215,092	\$1,222,918	\$1,424,031	\$0	\$1,424,031	\$0
Executive Administration Subtotal			\$8,204,400	\$9,213,566	\$10,201,869	\$107,374	\$10,201,869	\$107,374
Non-Instructional Services								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement	02	\$0	\$1	\$1	\$0	\$1	\$0
4300	Architectural/Engineering	02	\$12,125	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	02	\$44,838	\$44,838	\$44,838	\$0	\$44,838	\$0
4600	Building Improvement Services	02	\$243,132	\$133,769	\$133,769	\$0	\$133,769	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$300,095	\$178,609	\$178,609	\$0	\$178,609	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$1,040,000	\$2,442,975	\$2,415,000	\$0	\$2,415,000	\$0
5120	Debt Service - Interest	02	\$1,158,907	\$1,615,186	\$1,491,308	\$0	\$1,491,308	\$0
Other Outlays Subtotal			\$2,198,907	\$4,058,161	\$3,906,308	\$0	\$3,906,308	\$0



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Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	02	\$917,660	\$1,157,875	\$1,206,027	\$0	\$1,206,027	\$0
5222-5229	To Other Special Revenue	02	\$1,077,172	\$757,865	\$757,865	\$0	\$757,865	\$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
Fund Transfers Subtotal			\$1,994,832	\$1,915,740	\$1,963,892	\$0	\$1,963,892	\$0
Total Operating Budget Appropriations					\$40,965,693	\$129,372	\$40,965,693	\$129,372



Special Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
Total Proposed Special Articles			\$0	\$0	\$0	\$0



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Individual Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
1100-1199	Regular Programs	03 <i>Purpose: CBA PESPA</i>	\$22,796	\$0	\$22,796	\$0
1200-1299	Special Programs	03 <i>Purpose: CBA PESPA</i>	\$77,636	\$0	\$77,636	\$0
2200-2299	Instructional Staff Services	03 <i>Purpose: CBA PESPA</i>	\$1,144	\$0	\$1,144	\$0
Total Proposed Individual Articles			\$101,576	\$0	\$101,576	\$0



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Local Sources					
1300-1349	Tuition	02	\$45,000	\$45,000	\$45,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$400	\$500	\$500
1600-1699	Food Service Sales	02	\$893,875	\$942,027	\$942,027
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$67,000	\$67,000	\$67,000
Local Sources Subtotal			\$1,006,275	\$1,054,527	\$1,054,527
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$179,866	\$0	\$0
3230	Special Education Aid	02	\$161,708	\$150,000	\$150,000
3240-3249	Vocational Aid	02	\$10,000	\$10,000	\$10,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$10,500	\$10,500	\$10,500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$162,261	\$0	\$0
State Sources Subtotal			\$524,335	\$170,500	\$170,500



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Federal Sources					
4100-4539	Federal Program Grants	02	\$275,865	\$275,865	\$275,865
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$253,500	\$253,500	\$253,500
4570	Disabilities Programs	02	\$430,000	\$430,000	\$430,000
4580	Medicaid Distribution	02	\$5,000	\$5,000	\$5,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$964,365	\$964,365	\$964,365
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$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	02	\$500,000	\$500,000	\$500,000
Other Financing Sources Subtotal			\$500,000	\$500,000	\$500,000
Total Estimated Revenues and Credits			\$2,994,975	\$2,689,392	\$2,689,392



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Budget Summary

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$40,965,693	\$40,965,693
Special Warrant Articles	\$0	\$0
Individual Warrant Articles	\$101,576	\$101,576
Total Appropriations	\$41,067,269	\$41,067,269
Less Amount of Estimated Revenues & Credits	\$2,689,392	\$2,689,392
Less Amount of State Education Tax/Grant	\$7,044,604	\$7,044,604
Estimated Amount of Taxes to be Raised	\$31,333,273	\$31,333,273



Supplemental Schedule

1. Total Recommended by Budget Committee	\$41,067,269
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$2,415,000
3. Interest: Long-Term Bonds & Notes	\$1,491,308
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>	\$3,906,308
7. Amount Recommended, Less Exclusions <i>(Line 1 less Line 6)</i>	\$37,160,961
8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>	\$3,716,096
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$101,576
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	\$44,783,365