



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, 2024 to June 30, 2025

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

This form was posted with the warrant on: January 24, 2024

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
Meg Briesette	Chair	Meg Briesette
ROBERT S. SHERRMAN	MEMBER	Robert Sherman
Philip A. Haberklen	member	Philip A. Haberklen
G. DAVID WILKERSON	MEMBER	G. David Wilkerson
David Silva	member	David Silva
Gregory G. Smith	Vice Chair	Gregory G. Smith
Jason Crutean	Selestan's Rep	Jason Crutean
Deborah B Ryan	member	Deborah B Ryan

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

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MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2025	Budget Committee's Appropriations for period ending 6/30/2025	Budget Committee's Appropriations for period ending 6/30/2025
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$12,180,109	\$13,014,535	\$12,776,453	\$0	\$12,738,649	\$37,804
1200-1299	Special Programs	01	\$5,070,313	\$6,427,179	\$6,972,060	\$0	\$6,668,060	\$304,000
1300-1399	Vocational Programs	01	\$46,565	\$115,213	\$115,213	\$0	\$115,213	\$0
1400-1499	Other Programs	01	\$652,472	\$727,744	\$745,920	\$0	\$734,420	\$11,500
1500-1599	Non-Public Programs	01	\$0	\$15,131	\$15,264	\$0	\$15,264	\$0
1600-1699	Adult/Continuing Education Programs	01	\$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			\$17,949,459	\$20,299,802	\$20,624,910	\$0	\$20,271,606	\$353,304
Support Services								
2000-2199	Student Support Services	01	\$3,007,409	\$3,359,156	\$3,358,034	\$0	\$3,358,034	\$0
2200-2299	Instructional Staff Services	01	\$939,803	\$1,064,986	\$1,171,963	\$0	\$1,166,734	\$5,229
Support Services Subtotal			\$3,947,212	\$4,424,142	\$4,529,997	\$0	\$4,524,768	\$5,229
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$85,484	\$92,647	\$95,197	\$0	\$95,197	\$0
General Administration Subtotal			\$85,484	\$92,647	\$95,197	\$0	\$95,197	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	01	\$809,673	\$1,061,800	\$1,125,562	\$0	\$1,125,562	\$0
2400-2499	School Administration Service	01	\$1,936,887	\$2,019,443	\$2,065,327	\$0	\$2,051,693	\$13,634
2500-2599	Business	01	\$468,219	\$476,976	\$483,206	\$0	\$483,206	\$0
2600-2699	Plant Operations and Maintenance	01	\$2,561,074	\$3,102,642	\$3,126,256	\$0	\$3,048,256	\$78,000
2700-2799	Student Transportation	01	\$1,936,859	\$2,116,977	\$2,361,111	\$0	\$2,361,111	\$0
2800-2999	Support Service, Central and Other	01	\$1,157,705	\$1,424,031	\$1,483,557	\$0	\$1,483,557	\$0
Executive Administration Subtotal			\$8,870,417	\$10,201,869	\$10,645,019	\$0	\$10,553,385	\$91,634
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	01	\$0	\$1	\$60,001	\$0	\$60,001	\$0
4300	Architectural/Engineering	01	\$4,813	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	01	\$44,838	\$44,838	\$1	\$0	\$1	\$0
4600	Building Improvement Services	01	\$133,767	\$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			\$183,418	\$178,609	\$193,772	\$0	\$193,772	\$0
Other Outlays								
5110	Debt Service - Principal	01	\$2,442,975	\$2,415,000	\$2,410,000	\$0	\$2,410,000	\$0
5120	Debt Service - Interest	01	\$1,615,186	\$1,491,308	\$1,368,270	\$0	\$1,368,270	\$0
Other Outlays Subtotal			\$4,058,161	\$3,906,308	\$3,778,270	\$0	\$3,778,270	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2025	Budget Committee's Appropriations for period ending 6/30/2025	Budget Committee's Appropriations for period ending 6/30/2025
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
Fund Transfers								
5220-5221	To Food Service	01	\$1,059,764	\$1,206,027	\$1,143,423	\$0	\$1,143,423	\$0
5222-5229	To Other Special Revenue	01	\$1,311,611	\$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			\$2,371,375	\$1,963,892	\$1,901,288	\$0	\$1,901,288	\$0
Total Operating Budget Appropriations					\$41,768,453	\$0	\$41,318,286	\$450,167



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Special Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations	Appropriations for	Committee's	Committee's
			for period ending	period ending	period ending	period ending
			6/30/2025	6/30/2025	6/30/2025	6/30/2025
			(Recommended)	(Not Recommended)	(Recommended)	(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 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
1100-1199	Regular Programs	02 <i>Purpose: Collective Bargaining Agreement for Teacher's, Pel</i>	\$764,321	\$0	\$764,321	\$0
1200-1299	Special Programs	02 <i>Purpose: Collective Bargaining Agreement for Teacher's, Pel</i>	\$84,221	\$0	\$84,221	\$0
2000-2199	Student Support Services	02 <i>Purpose: Collective Bargaining Agreement for Teacher's, Pel</i>	\$45,409	\$0	\$45,409	\$0
2200-2299	Instructional Staff Services	02 <i>Purpose: Collective Bargaining Agreement for Teacher's, Pel</i>	\$17,571	\$0	\$17,571	\$0
2800-2999	Support Service, Central and Other	02 <i>Purpose: Collective Bargaining Agreement for Teacher's, Pel</i>	\$2,443	\$0	\$2,443	\$0
5222-5229	To Other Special Revenue	02 <i>Purpose: Collective Bargaining Agreement for Teacher's, Pel</i>	\$17,712	\$0	\$17,712	\$0
Total Proposed Individual Articles			\$931,677	\$0	\$931,677	\$0



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Local Sources					
1300-1349	Tuition	01	\$40,000	\$40,000	\$40,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$1,000	\$1,000	\$1,000
1600-1699	Food Service Sales	01	\$908,027	\$845,423	\$845,423
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$67,001	\$67,001	\$67,001
Local Sources Subtotal			\$1,016,028	\$953,424	\$953,424
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$283,898	\$150,000	\$150,000
3240-3249	Vocational Aid	01	\$15,000	\$10,000	\$10,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$11,000	\$11,000	\$11,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	01	\$947	\$1,000	\$1,000
State Sources Subtotal			\$310,845	\$172,000	\$172,000



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Federal Sources					
4100-4539	Federal Program Grants	01	\$275,865	\$275,865	\$275,865
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$287,000	\$287,000	\$287,000
4570	Disabilities Programs	01	\$430,000	\$430,000	\$430,000
4580	Medicaid Distribution	01	\$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			\$997,865	\$997,865	\$997,865
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	01	\$0	\$500,000	\$500,000
Other Financing Sources Subtotal			\$0	\$500,000	\$500,000
Total Estimated Revenues and Credits			\$2,324,738	\$2,623,289	\$2,623,289



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Budget Summary

Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$41,768,453	\$41,318,286
Special Warrant Articles	\$0	\$0
Individual Warrant Articles	\$931,677	\$931,677
Total Appropriations	\$42,700,130	\$42,249,963
Less Amount of Estimated Revenues & Credits	\$2,623,289	\$2,623,289
Less Amount of State Education Tax/Grant	\$7,626,726	\$7,626,726
Estimated Amount of Taxes to be Raised	\$32,450,115	\$31,999,948



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$42,249,963
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$2,410,000
3. Interest: Long-Term Bonds & Notes	\$1,368,270
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>)	\$3,778,270
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$38,471,693
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$3,847,169
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$931,677
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>)	\$46,097,132