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## 2019 BUDGET PREPARATION SUPPLEMENTAL INFORMATION FOR BUDGET COMMITTEE

There are additional materials that were provided to the Budget Committee to support the review of the proposed operating budget and supplement the budget book document. They include the following and are attached:

- PSD FY2019 Budget Guidelines for Administrative Budget Team
- Transportation rates: STA for Regular Education and Durham for Special Education
- October 1, 2017 Enrollment Report
- Nutrition Services Equipment Replacement Schedule
- Technology Replacement Schedule



## Memorandum

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**Date:** August 7, 2017

**To:** Pelham Budget Team

**From:** Deb Mahoney, Business Administrator

**Subj:** Pelham School District 2018-2019 Budget Guidelines

This memo provides **important** information about the guidelines and procedures we will use in the development of the 2018-2019 operating budget. Please read this memo carefully as it explains information needed to help you enter your budget requests correctly. This memo includes detailed instructions on how to enter budget data into eFinancePLUS. Should anyone have questions they should contact me.

As a department, you can directly enter your budget data into eFinancePLUS, or you can populate a budget import spreadsheet that I will upload for you. The import spreadsheet is an Excel spreadsheet (not a google doc) where you can enter budget notes detail and that data can imported into the software from this sheet. This method allows you to start entering your budget data into Excel prior to when EFP will be available for budget entry, which will be after we close the current fiscal year. After the budget is uploaded, I will run your reports for review. Any changes that need to be made from then to the submission deadline are done directly into the eFinancePLUS program and reports will be re-run as needed. The instructions for using the Excel template are on page 5. A copy of the Excel template is attached to this email.

The budget calendar that has been approved by the Board is also included in this email. Any budget units who can complete their budget entry prior to the dates in the calendar are encouraged to do so. In summary, there are five phases to the development of the FY19 budget. These are:

- Phase 1: Principal/Administrator submits requested budgets to the Superintendent. Each principal/administrator will meet with the Superintendent and Business Administrator to discuss their requested budget. The Superintendent will make any final additions/changes/deletions prior to finalizing her requested budget.
- Phase 2: Superintendent's requested budget to the School Board. Each principal/administrator will be expected to attend the School Board meeting when his/her budget is reviewed by the School Board.
- Phase 3: School Board's approved budget that will be recommended to the Budget Committee.
- Phase 4: Budget Committee's approved budget that is presented to the voter's on the MS-27.
- Phase 5: The final School Board approved budget adjusted after the March vote and submitted to the state on the MS-22.

## Budget Guidelines

The Board has requested that the Superintendent's budget request include what he/she needs to deliver our desired programs of study. They have not asked us to set a specific target for the bottom line. However, we still need to be cognizant of the economy in requesting our budgets. We will again take a district-wide approach to ensure that our limited resources are allocated in such a manner as to allow each school to successfully deliver their programs. Our goal should be to stay within inflationary increases as much as possible unless the increase can be justified as being related to a strategic goal. Inflation guidelines are included on page 6 of this memo.

As you develop your budget this year we want to carefully budget and document the following:

1. All budget reports will show the final FY17 adjusted budget reflecting the budget transfers that were approved during the year rather than the original budget. Please use your FY17 adjusted budgets and your FY17 actual expenditures as your guideline for the FY19 departmental budgets.
2. This year PES will be budgeting using a zero-based budgeting approach. This means that all program spending must be reviewed and determined to be needed to deliver the planned educational programs. No budgetary line item should be solely justified based on the prior year budget.
3. You should always review existing expenditures and determine if they are still needed to deliver our programs and maintain our facilities and equipment. Look at your prior two years of expenditures carefully. If you have not spent the money for the past two years, the item may likely not be needed.
4. Please remember to document in the notes a clear description of the item(s). If you are changing the account due to an incorrect account being used in the past, make sure your note states where the item(s) was budgeted this year, and make sure you do not include that amount of the item being moved in both accounts.
5. Whenever possible provide data as to how the amount was determined. This could be number of students, number of trips, vendor quotation, etc. Current projected student enrollments are provided on page 7. Your budgets should reflect some savings due to the projected lower student enrollments.
6. If you are budgeting items that will also be purchased by other schools and are showing a unit cost, please get agreement with the other principals or appropriate director on what unit cost to use.
7. Refer to the Facility Maintenance Plan. We need to make sure our budget request includes all required maintenance activities to bring all of our facilities and equipment up to current required maintenance. It is our responsibility to let the board know what needs to be done.
8. Each administrator needs to keep copies of all budget backup including quotes and estimates in order to be able to answer questions from the board and budget committee.

Principal and Director Requested Phase 1 budget requests should reflect all of your 'critical' needs to deliver the programs planned for the 2018-2019 school year. While we know that all requests will not be funded, it is important that we maintain a history of identified needs. Please do not budget 'wish list' items. Keep it to identified needs. Please keep a separate list of "wish list" items to be produced when requested.

## Gross Appropriations Budget

All of your budgets must be a gross appropriations budget. This means that all monies spent must be included in the operating budget and approved by the voters, even if the expenses will be offset by revenues. Therefore, any program offered that is offset by revenues or user fees must be included in the general fund operating budget.

Please provide data on all programs that might fall under the self-funded program description. I have included the guidelines for self-funded program budgeting in this memo. You are not being asked to enter self-funded budgets into eFinancePLUS this year. We do need you to complete a **2018 – 2019 Budget**

**Request Form** located on the last page of these guidelines and send that to the BA. The SAU will review all of the self-funded program information received and make an appropriate recommendation to the School Board. Please make sure that all self-funded program revenues are budgeted including summer school programs, preschool and kindergarten programs, camps, any co-curricular or field trip expenses, music lessons, etc. that typically use fees to offset expenditures. Please take care to accurately document these areas as best as you are able and include all self-funded activities.

### **Budget Development Responsibilities**

Included in this memo is a chart that lists each budget segment, the functional accounts in that segment, and the administrator(s) responsible for budgeting those functional accounts. It is the responsibility of all directors to consult with the building principals to ensure that all of their needs are included in their budget request.

### **Budget Documentation**

The following documentation will be required as part of the 2019 budget development process. Each administrator should create a “budget book” to hold all of this required documentation to ensure that we are able to answer questions from both the School Board and Budget Committee.

1. A **2018-2019 Budget Request Form** must be submitted for any changes to the current staffing level including any new or expanded positions and any changes in the number of days and/or hours worked per day, as well as the need to transfer any staff funding from Federal Funds to the General Fund. If you do have a need to add staff, you must discuss this need with the Superintendent and get his/her agreement prior to submitting your request. All 2018-2019 Budget Request Forms relating to staffing must be submitted to Deb Mahoney, as well as a copy in your budget book. The SAU office will be responsible for entering all salary (except overtime) and benefits budget requests.
2. Any new or expanded program requests (including all self-funded programs) must have a 2018-2019 Budget Request Form submitted to Deb Mahoney as well as a copy in your budget books. The administrator is responsible for inputting all budgetary line items for these requests (other than salary and benefits). If a program request is the result of a Board approved “replacement program” (e.g. textbooks or computers), please make sure that you identify it as a Board approved replacement program request in the budget entry detail.
3. Holly Doe must approve all technology items in all functions, including education software to make sure it will operate on the district’s equipment and network. Please make sure you send her a copy of your requested budgetary items. This will allow us to have consistency in costs across functions.
4. Your budget book detail should also include copies of all quotes and estimates received that you used to establish the budgetary number in your budget request.
5. Your budget book detail should also include the student population projections you used in preparing your budget.

You will receive a final printout of your budgets at the close of your entry period. In all cases, it is the responsibility of the principal/director to verify that all of your requests have been included in the Requested budget prior to the review meeting with the Superintendent.

At the close of the SAU entering all salaries and benefits you will receive a copy of that final printout to review. Each principal/director needs to verify that all of your requested positions and programs (e.g. summer school) have been included in the Requested budget prior to the review meeting with the Superintendent.

## Authorized General Ledger Budgetary Accounts

Included in this memo is a listing of all general ledger accounts that you are authorized to use in your 2019 budget request. If you find that you need an account (function or object) that is not included in this list, you must contact me for approval prior to entering that budget request. If you fail to get my approval, that budget request could be lost and left out of the approval process.

## GENERAL INSTRUCTIONS

Please be very careful to follow these instructions on how to enter your budget requests as failure to follow them will result in either the request not being included in the budget or the need for you to re-enter the request correctly.

### Budget Data Entry Instructions Using eFinancePLUS:

All data should be entered into eFinancePLUS in the REQUESTED Phase 1 budget iteration. An iteration is a specific version of the budget. As a reminder, you need to make the following entries to enter your budget data:

1. On the Application Hosting webpage click on:
  - a. Applications, then
  - b. eFinancePLUS+, then
  - c. eFinancePLUS - Live (do not enter it into any other available test database as there is no way to copy data entered into the wrong database into a live database)
2. Once you have the eFinancePLUS webpage open you need to access the budget entry page by the following menu selections:
  - a. Applications, then
  - b. Budget Preparation, then
  - c. Budget Entry, then
  - d. Select the Requested button under the Expenditure column

You will then see the expenditure budget entry screen.

3. You have a lot of flexibility in how you enter your budget. You can individually enter the budget unit organization and object account code and click on the find button and only that one line item will be shown. Or, if you want to enter an entire budget unit organization budget (e.g. 1012121000) you can enter the organization code and click on find and all lines for that organization will be shown.
  - a. Once your account(s) have been displayed you will see under the 'Search Criteria' box a line in red text that will state Active Iteration / Phase - Requested: 101 / REQ Recommend: NONE / NONE Approved: NONE / NONE. If for any reason you see something that does not identify '**Requested: 101**' do not enter any data and call me.
  - b. To enter your budget request you will need to click on the line item that you want to enter to make it active. To know which line item is current the 'Requested Base' box will have a black background. **DO NOT ENTER YOUR REQUESTED BUDGET NUMBER ON THIS SCREEN!**
  - c. Click on the '**Notes**' button at the top of the screen. This is the form to use for entering your budget request. Please remember:
    - i. you can have multiple line items within a single note
    - ii. the description can be entered into multiple lines if you need more space

- iii. make sure the dollar value associated with multiple line descriptions is entered in the last line of the item description
  - iv. once you are finished entering all of the line item details for that organization/object account, click on the OK button, then
    - v. make sure you select the UPDATE REQUESTED BASE TOTAL block at the bottom of the form so that your total gets populated into the budget (prior screen), then
    - vi. verify that the UPDATE REQUESTED BASE TOTAL block is checked and click on the OK button a second time to post the dollar amount to your budget request (prior screen).
    - vii. Click on the back button to confirm that the dollars from your notes total is now shown in the budget cell.
    - viii. At any time during the process you can re-enter any organization/object account code line and add or delete lines or change dollar values. Just make sure that the UPDATE REQUESTED BASE TOTAL block is checked and you click on OK after reach entry. Otherwise your changes will not be saved and will not be posted to your budget request.
    - ix. Once you are finished entering your budget for the line items on the Budget Entry screen and make sure you click OK again to save all the data. Never forget to click the OK button in this software as you will lose the entries you just made.
4. I recommend that you start out slow by entering a couple of accounts and then checking to make sure that they are saved correctly in the system. Remember that you can at any time get a printout of your current budget status. To do this from the eFinancePLUS webpage you need to do the following selections:
- a. Reports, then
  - b. Budget Preparation, then
  - c. Expenditure, then
  - d. Requested Worksheet, then
  - e. Enter the organization/object accounts you want (or leave it blank to get all of your accounts) and click on the OK button, then
  - f. In the Options for Printing Notes area select the ‘Print Notes and Amounts’ button so that you can verify that your details were entered correctly.
  - g. You always want to print to screen first. From there you can then print to a local printer.

**Budget Data Entry Instructions Using Excel Spreadsheet:**

You may choose to enter your budget using an Excel spreadsheet template. The Excel spreadsheet is a simple four (4) column worksheet.

- Column 1 is the 10 digit budget organization number (e.g. 1011110000)
- Column 2 is the 3 digit object account number (e.g. 610)
- Column 3 is the dollar amount for each item being entered for this budget organization and object code. The amount should not be formatted with \$’s or commas (e.g. 2345.99). This column should be left blank if you are creating an item with multiple lines in the description. The budget amount should only be entered on the last line of each item’s description.
- Column 4 is the description for each item being budgeted. As you can do within eFinancePLUS, you may enter multiple items for each budget organization and object code, and each item may have multiple lines in the description. Note that there is a limit of 55 characters to each line in the column 4 note text.

The 2019 Budget Entry Template Excel spreadsheet layout is as follows:

1011110000	610		Note 1 text line 1
1011110000	610		Note 1 text line 2
1011110000	610	45	Note 1 text line 3
1012141000	810	2235.75	Note 2 text line
1033262000	430		Note 3a text line 1
1033262000	430	2345.50	Note 3a text line 2
1033262000	430	5000	Note 3b text line
1033262000	430	675	Note 3c text line
1033262000	430		Note 3d text line 1
1033262000	430	990	Note 3d text line 2

You will need to have a copy of your approved FY18 budget and your latest FY17 year-to-date expenditure budget report to use as a guideline for the accounts you need to budget. As you enter the data it is very important that you verify that all of your budget organization and object codes are correct. Otherwise your budgets will either not be able to be imported into eFinancePLUS or your budget requests will not be correct.

Once each budget spreadsheet is completed, it needs to be emailed to the principal for approval. The building principal or designee will consolidate all Excel budget entry templates into one Excel worksheet for submission to the SAU.

The approved and consolidated 2019 Budget Entry Template needs to be submitted to Deb Mahoney ([dmahoney@pelhamsd.org](mailto:dmahoney@pelhamsd.org)). Once the new fiscal year is opened and we have created the FY19 budget ledger, we will be importing all of your spreadsheet data into eFinancePLUS. If there are errors in your spreadsheet we will notify you what corrections are needed before your budget data is officially in the requested budget.

### **Budget Reports:**

We have Cognos budget reports that include both budget data and notes detail within the same report format. At any time you can request a copy of your budget in that format for review. I will be emailing everyone a copy of your current 2018 budget in this budget format so that you can use that report as your reference for the 2019 budget report.

### **Important Need to Proof Your Final Budget Request:**

The 2019 budget projection does not include any of your 2018 budget line item details. Prior to finalizing your Requested Phase 1 budget, I recommend that you compare your 2019 budget detail request with your 2018 approved budget printout of the budget detail to check to determine if an item was left out, and to check that your requested budget number versus last year's actual spending to see if your new budget request is in line with last year, and if not, you have justification as to why.

### **Inflation Rate**

Even though we are asking for conservative budgets you do need to be aware of the inflation rates as the purchasing power of the budget is actually reduced by the inflation factor. We will be using three inflation rates, depending on the items being budgeted.

- For school books and supplies please use an inflation rate of 3.3%. This is based on the April 2017 U.S. Department of Labor CPI index for Educational books and supplies for all U.S. cities over the past twelve months.
- For food please use an inflation rate of 1.1%. This is based on the December 2016 U.S. Department of Labor CPI index for food for all urban consumers for Boston-Brockton-Nashua over the past twelve months.
- For all other budgetary items based on an inflation increase, please use an inflation rate of 2.1%. This is based on the March 2017 U.S. Department of Labor CPI index for other goods and services for all items less food and energy for all urban consumers for Boston-Brockton-Nashua.

As you know, we are very early in developing these budgets and the above inflation rates will likely change over the next six months. The SAU will monitor the actual BLS statistics to see if further adjustments will be needed prior to the Board approving their final recommended budget. Therefore, please be sure to make personal notes for yourself on where you used the inflation percentages.

### Student Population Impact

Any budgetary item calculated based on the number of students should use the current student population projections developed by the NH School Board Association in October 2016 listed below. Prior to finalizing the Superintendent’s requested budget to the School Board, you will have the opportunity to adjust any budget requests based on the number of students if updated numbers are available.

The latest projections of student population provided to the Board dated October 2016 are as follows:

School	FY16 Actual	FY17 Actual 10/1 Count	FY18 Projected	FY19 Projected
PES	838	807	691	670
PMS	511	501	493	454
PHS	611	658	662	648
<b>District-wide</b>	1,960	1,966	1,788	1,772

### OBJECT ACCOUNT INSTRUCTIONS

#### Salary/Benefit Requests (110-260):

All salary and benefit budget requests (object accounts 100 through 260) will be entered by the SAU staff, including stipend positions covered by the PEA and PESPA CBA’s. Administrators are responsible for entering any overtime budget requirements (object code 130) for your functions.

In order to track the numbers of activities being provided that are not covered by the PEA contract, we ask that the principals enter all non-stipend athletic or co-curricular positions (if any) on a 2018 – 2019 Budget Request Form and send it to Deb Mahoney. Please include the title and stipend amount.

#### Professional Development (275 & 320):

Principals and the Curriculum Director must budget in-district professional development expenses using the 320 Object Account (In-District Professional Development).



Each administrator must budget their non-union workshops and conferences in the 275 object account. The 275 object account is for the cost of the conference/workshop only. Any travel related expenditures must be budgeted in the travel 580 object code. If the registration includes hotel and meals, you should budget using the 275 object account. New Board policies approve conferences that are specifically listed and funded in the approved School Board budget so please detail those conferences that you plan on attending.

The SAU will budget for all tuition and course reimbursement accounts for non-bargaining employees and the PEA and PESPA CBA contractual requirements.

**Travel (580):**

The Travel object account 580 should be used to budget all travel related costs. To better enable our management and understanding of this account, you are requested to develop this budgetary account using detail entries. Please include the following detail entries:

1. Mileage Reimbursement
2. Travel Expenses (airfare, hotels, meals, etc.).

Use the current IRS allowable mileage reimbursement of \$0.535 per mile in your budget.

**Professional Services (321,330, 331, 332, 335, 338 & 339):**

All contracted services from an outside source specifically related to educating students are considered an educational service and should be budgeted using the 321 object code. Examples would include any services that support the educational program and its administration including curriculum improvement, counseling, guidance, library, media and contracted instructional services.

Tutoring services should be budgeted using the 332 object code.

All other contracted or technical professional services that do not have an identified object code should be budgeted to the 330 object code. Examples would include all SPED contracted services e.g. (therapists, technology, graphic design, etc.).

**Repairs & Maintenance (430, 432 & 433):**

All repairs and maintenance should be budgeted to the 430 object code. The only exceptions would be boilers (432) and any repair or maintenance contracted to outside vendors (433). For the most part the facilities functions are the primary users of the 433 object code for contracted maintenance programs (e.g. grounds, fire and HVAC systems, pest control, etc.).

**Transportation (519):**

The transportation rates for 2018-2019 are attached to this email. If you are budgeting transportation for school, athletic, co-curricular, please make sure that you use the rates listed in the STA Contract Rate Sheet and for special education, use the rates on the Provider Rate Sheet. The SAU will budget the regular transportation and fuel adjustment accounts as well as the vocational transportation account (with input from PHS).

**Supplies (610):**

All supplies should be budgeted to the 610 object account. General supplies are consumable items which commonly have a shorter life span than equipment or furniture, and which can be stocked for recurring use. In general, an item under \$400 (with the exception of very low cost computer equipment such as Chrome Books) should be considered a supply. Even "furniture" purchased under this amount such as a bookcase should be expensed as a supply as the life span for such a low cost item would be shorter than expected from a furniture or equipment purchase.

If you budget supplies based on a cost per student, you should adjust your requested budget by inflation and the change in the projected student population.

### **Cost Estimates and Shipping Costs:**

Please make sure that you use either a current quotation or price lists from 2017 catalogs to determine your budgetary request. Also, please make sure that your budget requests include the cost of shipping goods to PSD. If your quotes do not include shipping costs, use an estimate cost of shipping at 5% of the item's budgeted cost. Please add the shipping cost to the cost of the budgeted item. Do not enter shipping costs as a separate budget line item.

### **Software (446, 643 & 650)**

Software purchased for installation on district computers should be budgeted to the 650 object account.

An application that is purchased, rented or leased and run on a server outside of the district should be budgeted as a software lease using the 446 object account.

“Software” that is purchased as an information service run on a system outside of the district should be budgeted as an information access fee using the 643 object account.

### **Technology Equipment Requests:**

Any new or replacement requests for technology items (e.g. computers, non-educational software, networking, internet, etc.) will be entered by Holly Doe. Please send all such requests to Holly for consideration.

### **Curriculum Resources:**

**Technology:** Our technology budget needs to reflect the costs associated with our one-to-one initiative for students from grades 4 through 12, this includes all software subscriptions (see above software reference), and web-based tools. Educational software requests are the responsibility of the schools to budget and enter into eFinancePLUS using the 2225 function account. Holly and our Director of Curriculum will both review/approve educational software, subscriptions and tools to ensure that the software can be utilized on the district's network, and that it supports curriculum initiatives as we continue our transition to personalized learning.

### **Textbooks (640 & 641):**

The prior year textbook review cycle is attached for school/team review. At this time, the review cycle must be verified for the 2019 budget process. Any updates to this current review schedule will be provided with future drafts of these guidelines.

At this time, building administrators and educational teams should be reviewing these subjects to determine if replacements are needed. After you have reviewed your needs, please meet with the Director of Curriculum to go over your recommendations. All textbook purchases must be reviewed and approved by the Director of Curriculum prior to your entering them into your budget request (unless time does not permit this activity).

Textbooks need to be budgeted under two separate object accounts.

Textbook Replacement (object account 640) should be used for all textbooks that are being budgeted to replace existing textbooks within the current program of studies. This would include the purchase of additional textbooks of an existing series as a result of increased student populations, replacements for damaged or lost textbooks, as well as textbooks being budgeted to replace an existing program with a new series (e.g. adopting a new reading/language arts program that requires the purchase of new books

for all students). All new series decisions must be reviewed with the Director of Curriculum. Any cost savings associated with replacing textbooks with technology (software or information service) as a result of the one-to-one chromebook program shall be reflected in the budget.

Textbooks being budgeted for a new course, or for an expansion of an existing program (e.g. a new novel for the English department), should be budgeted in the Textbook New object account (641). Your detailed text descriptions should explain the purpose of the new purchase request. All new program and textbook decisions must be reviewed with the Director of Curriculum.

### **Furniture & Equipment (733, 734, 737 & 738):**

In general, items budgeted as either furniture or equipment should have a unit cost of \$400 or more. Low cost computers such as Chrome Books should still be budgeted as equipment.

All additional and replacement furniture and equipment budget requests must have a written quotation or printout of the item description and purchase cost as part of your “budget book” backup material. Please make sure that the item is budgeted under the correct organization/object account numbers. Please carefully determine what is additional and what is replacement.

If an item normally classified as a supply is purchased as part of an equipment package (e.g. iPad covers or peripheral equipment purchased on the same purchase order as the iPads), the entire order may be budgeted to the equipment object account.

### **Dues, Fees and Professional Memberships (810):**

The Dues and Fees object account 810 should be used to budget all dues, fees (including athletic fees), and professional memberships. To better enable our management and understanding of this account, you are requested to develop this budgetary account using detail entries. Please list all requested professional memberships as separate detail entries of your budget entry.

### **Miscellaneous Items (890):**

The miscellaneous 890 object code should be used to budget amounts paid for goods or services not classified in other object accounts. Examples might include: awards, flowers, graduation expenses, police details, meeting expenses, refreshments, and student and employee recognition.

### **Utility Accounts:**

Utility and maintenance accounts covered by district-wide billings/contracts will be entered by the SAU office. These accounts include: Water (411); Office Copiers (440); Modular Lease Payment (441); Telephone (531); Data Communications (532); Electricity (622); Propane (623); Heating Oil (624); Gasoline/Diesel (626). Please let the SAU office know of any known reasons that would impact us setting these accounts based on historical usage patterns.

### **In Summary:**

We cannot open eFinancePLUS up for FY19 budget entry until we move the software into FY18 which won't be until something around July 12/13. I will let you know when the software is ready for FY19 budget input. If you want to start developing your budget detail prior to then you will need to use the Excel template for your budget input.

If you have any questions please ask.

We are looking forward to working with each of you during the next several weeks.

Regards,

Deb

## PELHAM SCHOOL DISTRICT

### Procedures for the Gross Appropriations of Self-funded Programs

Based on our discussion at Leadership, this year we will be budgeting self-funded programs in eFinancePLUS.

#### **What is a Self-Funded Program?**

A self-funded program is an activity run by the district (either directly or indirectly) where fees are used to offset the expenditures. A direct activity would be one that may be associated with the program of studies (e.g. a student activity) but fully funded by fees. An example of this may be field trips as part of the district program where fees are used to offset the expenditures. An indirect activity is one where it is not a district run program but the individual or organization does not qualify as an independent program. An example of this could be summer camps run on district property by an individual or organization that is not a separate legal entity and is not required to pay rental fees or provide certificates of insurance. An activity run by a separate individual or company that provides its own tax identification number, pays rental fees to use district facilities, and provides a certificate of insurance is not a self-funded program. Activities run by and paid for by the PTA is not a self-funded program.

#### **Self-Funded Program expenditures that may be excluded from the gross appropriation requirement**

To be excluded from the gross appropriation budgetary requirement (both expenditures and revenues), a program must have:

1. Most of the dollars funding the program raised by the students, and
2. The program activity must be for the benefit of the students, and
3. The students must be the primary drivers for the activity.

School program activities where revenue is charged as a result of the students' participation, and where the revenues are used to supplement the program, can also be excluded from the gross appropriation operating budget requirement. An example is the revenue received from student productions (e.g. plays and musicals), where the revenues received is used to purchase materials that are supplemental to the school district's budget.

#### **Exceptions to the above exclusions**

There are three exceptions to programs that do meet the gross appropriation exception that will still require some of their expenses to be included in the appropriation process.

1. The self-funded program is actually part of the school program of studies.
2. Tuition programs that are not student driven such as summer school. All summer school programs must be included in the operating budget (expenses and revenues).
3. Notwithstanding the above, the following items must be submitted this year on a 2018 – 2019 Budget Request Form even if the program itself is excluded from the gross appropriations requirement:
  - All salaries and benefits that are paid to district staff through the school district payroll account
  - All salaries and benefits that are paid to non-school district employees making more than \$600.00 that requires the district to issue an IRS form 1099.
  - All expenditures for equipment that will be left to the District after the self-funded program is complete

## **Budget documentation**

All self-funded programs must have a 2018-2019 Budget Request Form submitted to Deb Mahoney, showing the amount of money being included in the operating budget and the offsetting revenues.

### **Budget entry for Self-Funded Programs**

Use the new 1501 function account for all self-funded programs. Please remember that self-funded Special Education programs (summer school) still need to be budgeted in the normal SPED function accounts.

If there are any expenses in a self-funded program that will not be covered by offsetting revenues, you must budget those expenses in the appropriate function account (e.g. 1100 or 1410) and not the 1501 function account.

Self-funded programs (1501 function account) should be budgeted using only four (4) object accounts. These are:

118 – Use for all salaries and benefits

519 – Use for all transportation expenses

610 – Use for all other expenses (e.g. supplies, books, food, etc.)

734 – Use for any equipment

Deb Mahoney or Christine Lavacchia can be contacted to provide you with the total cost of benefits to include in your budget.

**PELHAM SCHOOL DISTRICT**

**BUDGETARY FUNCTIONAL ACCOUNT RESPONSIBILITIES**

<b>BUDGET SEGMENT</b>	<b>RESPONSIBILITY</b>	<b>FUNCTIONAL ACCOUNTS</b>
SAU	SUPERINTENDENT	2321 SUPERINTENDENT SERVICES
BUSINESS/SCHOOL BOARD	DEB	2311 SCHOOL BOARD 2312 DISTRICT CLERK 2313 DISTRICT TREASURER 2314 ELECTIONS & DISTRICT MEETING 2317 AUDIT 2318 LEGAL 2510 BUSINESS/FINANCE SERVICES 51xx DEBT SERVICES
SPECIAL SERVICES	KIM LESSARD	1210 SPECIAL EDUCATION PRGMS 1280 EXTENDED SCHOOL YEAR 2110 SOCIAL WORK SERVICES 2140 PSYCHOLOGICAL SERVICES 2150 SPEECH SERVICES 2162 PT SERVICES 2163 OT SERVICES 2332 SPECIAL SERVICES ADMINISTRATION 2722 TRANSPORTATION (SPECIAL)
CURRICULUM, INSTRUCTION & ASSESSMENT	DIRECTOR OF CIA	1260 BILINGUAL PROGRAMS 2120 GUIDANCE (DISTRICT-WIDE) 2210 IMPROVEMENT OF INSTRUCTION 2212 INSTRUCTION AND CURRICULUM DEVELOPMENT 2213 INSTRUCTION STAFF TRAINING
TECHNOLOGY	HOLLY	2225 COMPUTER TECHNOLOGY 2840 TECHNOLOGY SERVICES
HR	JOAN	2830 HR STAFF SERVICES
FACILITIES	ALAN (UTILITIES – DEB)	2610 SUPERVISION FACILITY OPER 2620 BUILDING SERVICES 2630 GROUNDS 2640 NON-INSTRUCTIONAL EQUIPMENT 2660 EMERGENCY MANAGEMENT 4100 SITE ACQUISITION 4200 SITE IMPROVEMENTS 4300 ARCHITECT & ENG PLANS 4500 BUILDING ACQUISITION 4600 BUILDING IMPROVEMENT
TRANSPORTATION	DEB	2721 PUPIL TRANSPORTATION (REGULAR) 2723 VOC ED TRANSPORTATION (PHS)
ATHLETICS (TRANSPORTATION)	KELLY O. & TODD	1420 ATHLETIC ACTIVITIES 2724 TRANSPORTATION (ATHLETICS)

BUDGET SEGMENT	RESPONSIBILITY	FUNCTIONAL ACCOUNTS
PES/PMS/PHS PRINCIPAL	TOM, STACY & GARY	1100 REGULAR PROGRAMS 1301 VOCATIONAL EDUCATION (PHS) 1410 CO-CURRICULAR ACTIVITIES 1490 OTHER STUDENT ACTIVITIES 1501 SELF-FUNDED PROGRAMS 2120 GUIDANCE 2134 NURSES 2190 OTHER PUPIL SERVICES 2210 IMPROVEMENT OF INSTRUCTION 2212 INSTRUCTION AND CURRICULUM DEVELOPMENT 2213 INSTRUCTION STAFF TRAINING 2222 LIBRARY 2410 SCHOOL ADMINISTRATION 2490 OTHER SUPPORT SERVICES 2725 TRANSPORTATION (FIELD TRIPS/CO CURRICULAR)
FOOD SERVICE	KELLY R.	3100 FOOD SERVICE OPERATIONS
SALARIES & BENEFITS	DEB, JOAN, CHRISTINE	2900 BENEFITS & FIXED CHARGES ** ALL SALARIES AND BENEFITS EXCEPT OVERTIME

**PELHAM SCHOOL DISTRICT**  
**General Ledger Budgetary Accounts**

**CHART OF ACCOUNTS STRUCTURE**

eFinancePLUS uses a ten (10) digit organization code that will provide consistency in accounts when we need to account for expenditures by subject. The organization code structure is as follows:

12xxxxxxx - Digits 1 and 2 represent the FUND

xx34xxxxx - Digits 3 and 4 represent the LOCATION

xxxx5678xx - Digits 5, 6, 7 and 8 represent the FUNCTION

xxxxxxx90 - Digits 9 and 10 represent the SUBJECT

**FUND CODES**

10 GENERAL FUND  
21 FOOD SERVICE FUND  
22 GRANTS FUND  
30 CAPITAL FUND

**LOCATION CODES**

00 DISTRICT-WIDE  
01 SCHOOL BOARD  
11 PELHAM ELEMENTARY SCHOOL  
12 PELHAM MEMORIAL SCHOOL  
33 PELHAM HIGH SCHOOL  
90 SAU #28

**FUNCTION ACCOUNT CODES**

1100 REGULAR EDUCATION PRGMS  
1210 SPECIAL EDUCATION PRGMS  
1260 BILINGUAL PROGRAMS  
1280 EXTENDED SCHOOL YEAR  
1301 VOCATIONAL EDUCATION PRGM  
1410 CO-CURRICULAR ACTIVITIES  
1420 ATHLETIC ACTIVITIES  
1490 OTHER STUDENT ACTIVITIES  
1501 SELF-FUNDED PROGRAMS  
2110 SOCIAL WORK SERVICES  
2120 GUIDANCE SERVICES  
2134 NURSE SERVICES  
2140 PSYCHOLOGICAL SERVICES  
2150 SPEECH SERVICES  
2162 PT SERVICES  
2163 OT SERVICES  
2190 OTHER PUPIL SERVICES  
2210 IMPROVEMENT- INSTRUCTION  
2212 INSTR/CURRIC DEVELOPMENT



2213 INSTRUCTION STAFF TRAIN'G  
 2222 LIBRARY SERVICES  
 2225 COMPUTER TECHNOLOGY  
 2311 SCHOOL BOARD SERVICES  
 2312 DISTRICT CLERK SERVICES  
 2313 DIST TREASURER SERVICES  
 2314 ELECTION SERVICES  
 2317 AUDIT SERVICES  
 2318 LEGAL SERVICES  
 2321 SUPERINTENDENT SERVICES  
 2332 SPECIAL SERVICES ADMIN  
 2410 SCHOOL ADMINISTRATION  
 2490 OTHER SUPPORT SERVICES  
 2510 BUSINESS/FINANCE SERVICES  
 2610 SUPERVISION FACILITY OPER  
 2620 BUILDING SERVICES  
 2630 GROUNDS SERVICES  
 2640 NON-INSTRUCTIONAL EQUIP  
 2660 EMERGENCY MANAGEMENT  
 2721 TRANSPORTATION (REGULAR)  
 2722 TRANSPORTATION(SPECIAL)  
 2723 TRANSPORTATION (VOC ED)  
 2724 TRANSPORTATION (ATHLETIC)  
 2725 TRANSPORTATION (FT/COCUR)  
 2830 HR STAFF SERVICES  
 2840 TECHNOLOGY SERVICES  
 2900 BENEFITS & FIXED CHARGES  
 3100 FOOD SERVICE OPERATIONS  
 4100 SITE ACQUISITION  
 4200 SITE IMPROVEMENTS  
 4300 ARCHITECT & ENGR SERVICES  
 4500 BUILDING ACQUISITION  
 4600 BUILDING IMPROVEMENT  
 5110 DEBT SERVICES - PRINCIPAL  
 5120 DEBT SERVICES - INTEREST  
 5220 SPEC REV FUND TRANSFERS  
 5221 FOOD SERV FUND TRANSFER  
 5251 CAPITAL RES FUND TRANSFER  
 5252 EXPENDABLE TRUST FUND XFR  
 5390 TRANSFER TO OTHR AGENCIES

**SUBJECT CODES**

00 NO SUBJECT  
 02 ART  
 03 BUSINESS  
 05 LANGUAGE ARTS  
 06 FOREIGN LANGUAGES  
 08 PHYS ED/HEALTH

- 09 FAMILY/CONSUMER SCIENCE
- 10 TECH EDUCATION
- 11 MATHEMATICS
- 12 MUSIC
- 13 NATURAL SCIENCE
- 15 SOCIAL SCIENCE
- 18 ENRICHMENT
- 19 STEAM
- 23 READING
- 25 COMPUTER EDUCATION
- 28 PRE-SCHOOL
- 29 KINDERGARTEN

**OBJECT ACCOUNT CODES**

- 110 SALARIES
- 113 TUTOR SALARIES
- 114 INSTRUC. ASST. SALARIES
- 118 SELF-FUNDED SAL & BENEFIT
- 120 DAILY SUBSTITUTE SALARIES
- 121 LONG TERM SUB SALARIES
- 130 OVERTIME SALARIES
- 211 HEALTH INSURANCE
- 212 DENTAL INSURANCE
- 213 LIFE INSURANCE
- 214 DISABILITY INSURANCE
- 220 SOCIAL SECURITY
- 231 NON-TEACHER RETIREMENT
- 232 TEACHER RETIREMENT
- 250 UNEMPLOYMENT INSURANCE
- 260 WORKERS COMP INSURANCE
- 271 WORKSHOPS PESPA
- 272 COURSE REIMBURSE PESPA
- 273 WORKSHOPS PEA
- 274 COURSE REIMBURSEMENT PEA
- 275 WORKSHOPS NON-UNION
- 276 COURSE REIMBURS NON-UNION
- 280 NEW HIRE EXPENSES
- 291 TSA MATCH CONTRIBUTION
- 310 SAU ADMINIST. SERVICES
- 320 IN-DIST PROF DEVELOPMENT
- 321 PROFESSIONAL EDU SERVICES
- 325 TESTING PROTOCOLS
- 330 PROFESSIONAL SERVICES
- 331 AUDIT SERVICES
- 332 TUTOR SERVICES
- 335 LEGAL SERVICES
- 338 GAME OFFICIALS
- 339 ATHLETIC TRAINER SERVICES
- 411 UTILITIES-WATER

412 UTILITIES-SEPTIC  
421 UTILITIES-DISPOSAL  
430 REPAIRS & MAINTENANCE  
432 BOILER REPAIR & MAINT  
433 CONTRACTED REPAIR & MAINT  
440 RENT/LEASE INSTRUCT EQUIP  
441 RENTAL/LEASE BUILDINGS  
442 RENTAL/LEASE EQUIPMENT  
446 RENTAL/LEASE SOFTWARE  
450 CONSTRUCTION SERVICES  
519 TRANSPORTATION  
521 INSURANCE PROP/LIABILITY  
531 TELEPHONE  
532 DATA COMMUNICATIONS  
534 POSTAGE/GENERAL EXPENSES  
540 ADVERTISING  
550 PRINTING  
561 TUITION TO OTHER LEAS  
564 TUITION TO PRIVATE SCHOOL  
569 TUITION RESIDENTIAL  
580 TRAVEL & MILEAGE  
590 PURCHASED SERVICES  
610 SUPPLIES  
622 UTILITIES - ELECTRIC  
623 UTILITIES - PROPANE  
624 UTILITIES - HEATING OIL  
626 GASOLINE/DIESEL  
630 FOOD  
631 USDA COMMODITIES FOOD  
640 TEXTBOOKS - REPLACEMENT  
641 TEXTBOOKS - ADDITIONAL  
643 INFORMATION ACCESS FEES  
644 PUBLICATIONS  
649 TAPES/CD/DVD/AUDIO VISUAL  
650 SOFTWARE  
710 LAND  
720 BUILDING IMPROVEMENT  
733 FURNITURE-ADDITIONAL  
734 EQUIPMENT-ADDITIONAL  
737 FURNITURE-REPLACEMENT  
738 EQUIPMENT-REPLACEMENT  
810 DUES AND FEES  
830 INTEREST EXPENSE  
840 CONTINGENCY  
890 MISCELLANEOUS  
910 PRINCIPAL REDEMPTION  
930 FUND TRANSFERS

**Pelham School District**

**2018 – 2019 Budget Request Form**

**(To be completed for any new, expanded or self-funded position or program)**

**Budget Request (Check One):**

Staff: New Staff: \_\_\_\_\_ Expanded Staff Hours/Days: \_\_\_\_\_

Program: New Program: \_\_\_\_\_ Expanded Program: \_\_\_\_\_ Self-Funded Program: \_\_\_\_\_

**Requested By:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Appropriation Account(s):** \_\_\_\_\_

Please circle whether this is a **One-Time** or **Continuing** expenditure request.

**Budget Proposal/Request (Include Account Number):** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Background/Justification:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Advantages/Disadvantages:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Impact If Not Approved:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**Fiscal Impact (HR to complete for all staff positions):** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**Action:**

Included in Operating Budget: Yes \_\_\_\_\_ No \_\_\_\_\_

Included in Warrant Article: Yes \_\_\_\_\_ No \_\_\_\_\_

# MATH

## PES

Course	Year Purchased /Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Kindergarten	2010			X			
Grade 1	2010			X			
Grade 2	2010			X			
Grade 3	2010			X			
Grade 4	2010			X			
Grade 5	2010			X			

## PMS

Course	Year Purchased /Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Grade 6 Math	2013-2014			X			
Grade 7 Math	2013-2014			X			
Grade 7 Accelerated Math	2013-2014						
Grade 8 Math	2013-2014			X			
Grade 8 Accelerated Math	2013-2014			X			

## PHS

Course	Year Purchased /Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Pre-Algebra	2010				X		
Algebra I	2013					X	
Geometry	2014		X				
Algebra II	2012				X		
TAC MATH	2011						
Computer Programming	2011						
Pre-Calculus	2007			X			
Calculus	2003		X				
Probability	2009						
Statistics						X	
Trigonometry	2009	X					
Applied Topcs				X			

## SCIENCE

### PES

Course	Year Purchased /Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Kindergarten							
Grade 1							
Grade 2							
Grade 3							
Grade 4							
Grade 5							

### PMS

Course	Year Purchased /Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
8th Grade	2002		X				
7th Grade	2002		X				
6th Grade	2002		X				

### PHS

Course	Year Purchased /Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Physical Science L1	2012			X			
Physical Science L2	2009						
Chemistry L1	2012	X					
Chemistry L2	2012					X	
General Biology	2015						
CP Biology	2012		X				
Anatomy & Physiology	2013						
Robotics							
Biotechnology	2009						
Physics L1	2008				X		
Physics L2	2013						
AP Chem	2014						

<b>SOCIAL STUDIES</b>							
<b>PES</b>							
Course	Year Purchased/ Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Kindergarten							
Grade 1							
Grade 2							
Grade 3							
Grade 4							
Grade 5							

<b>PMS</b>							
Course	Year Purchased/ Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Grade 6	2013-2014			X			
Grade 7	2013-2014			X			
Grade 8	2014-2015			X			

<b>PHS</b>							
Course	Year Purchased/ Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
World Geography	2015	X				X	
Economics	2010				X		
Civics	2010				X		
Western Civilization L1	2011		X				
Western Civilization L2	2011		X				
US History CC	2012			X			
US History L1	2012			X			
US History L2	2014			X			
US Government CC	2016	X					
Psychology			X				
Asian Studies						X	
AP Comparative						X	

## UNIFIED ARTS

### PES

Course	Year Purchased /Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22

### PMS

Course	Year Purchased /Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
World Language			X	X			
Health				X			



## BUSINESS & TECH

### PHS

Course	Year Purchased/ Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Personal Financial Planning	2012	X					
Principles of Marketing	2011	X					
Consumer & Business Law	2015			X			
College Business Math	2013		X				
Accounting 1	2013		X				
Computer Apps 1	2007			X			
Computer Apps 2	2015			X			
Excel	2015			X			
Computer Tech & App	2015			X			

FACS							
PHS							
Course	Year Purchased /Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Chefs							
Entrepreneurship	2015						
Interior Design							
Managing Your Money	2010		X				

FINE ARTS							
PHS							
Course	Year Purchased/ Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Music Program	2012	X	X	X	X	X	X
Art Program	2011	X					

HEALTH & PE							
PHS							
Course	Year Purchased/ Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Health 1	2011		X				
Health 2	2006						

WORLD LANGUAGE							
PHS							
Course	Year Purchased /Adopted	Anticipated Year of New Adoption					
		FY17	FY18	FY19	FY20	FY21	FY22
Spanish 1	2014				X		
Spanish 2&3	2016	X					X
French 1&2	2014 & 2016				X		X
French 3&4	2016						X
Intro to German	2014				X		
Spanish, French, German	2010, 2013, 2014, and 2016		X	X	X	X	X

## Student Transportation of America RATES

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>HOME-TO-SCHOOL TRANSPORT:</b>					
COST PER DAY PER BUS	\$372.00	\$380.37	\$388.93	\$400.60	\$412.61
COST PER MILE FOR ADDITIONAL MILEAGE/ROUTE EXTENSIONS	\$35.00	\$35.79	\$36.59	\$37.69	\$38.82
AMOUNT PER DAY TO ADD EACH BUS BEYOND 15 REGULAR, AND 2 VOCATIONAL BUSES (BASED ON 180 DAYS)	\$372.00	\$380.37	\$388.93	\$400.60	\$412.61
<b>FIELD TRIPS AND ATHLETIC TRIPS</b>					
COST PER MILE PER BUS	\$0.55	\$0.56	\$0.58	\$0.59	\$0.61
COST PER HOUR/ CONTINUOUS WAIT TIME	\$50.00	\$51.25	\$52.40	\$54.00	\$55.60
MINIMUM CHARGE/IN or OUT OF DISTRICT	\$100.00	\$102.50	\$104.80	\$108.00	\$111.20

COST PER GALLON FOR FUEL USED IN BID: \$ 1.81 (Net of Federal and State Tax)

Durham School Transportation Services

Special Education Transportation Rates

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>REGULAR IN-DISTRICT ROUTE</b>					
COST PER DAY PER BUS	\$221.45	\$228.09	\$234.93	\$241.98	\$249.24
YEARLY TOTAL FOR 3 BUSES (180) DAYS	\$119,583.00	\$123,168.60	\$126,862.20	\$130,669.20	\$134,589.60
AMOUNT PER DAY TO ADD BUSES FOR IN-DISTRICT TRANSPORT (BASED ON 180 DAYS)	\$221.45	\$228.09	\$234.93	\$241.98	\$249.24
<b>OUT-OF-DISTRICT ROUTE</b>					
• Lighthouse School	\$110.73	\$114.05	\$117.47	\$120.99	\$124.62
• New Searles School	\$36.05	\$37.13	\$38.24	\$39.39	\$40.57
• Professional Center	\$110.73	\$114.05	\$117.47	\$120.99	\$124.62
• RSEC Academy	\$110.73	\$114.05	\$117.47	\$120.99	\$124.62
• St. Ann's Home	\$221.45	\$228.09	\$234.93	\$241.98	\$249.24
• Valley Collaborative Billerica	\$36.05	\$37.13	\$38.24	\$39.39	\$40.57
• Velly Collaborative Tyngsboro	\$36.05	\$37.13	\$38.24	\$39.39	\$40.57
• Seacoast Charter School	\$110.73	\$114.05	\$117.47	\$120.99	\$124.62
• Clarke School	\$221.45	\$228.09	\$234.93	\$241.98	\$249.24
MAXIMUM OUT-OF-DISTRICT BUS CHARGE, PER STUDENT, PER DAY	\$221.45	\$228.09	\$234.93	\$241.98	\$249.24
<b>FIELD TRIPS, COMMUNITY TRIPS, AND SPECIAL TRIPS</b>					
COST PER HOUR/ CONTINUOUS WAIT TIME	\$32.96	\$33.95	\$34.97	\$36.02	\$37.10
COST PER MILE	\$2.21	\$2.28	\$2.35	\$2.42	\$2.49
<b>BUS MONITOR, RATE PER HOUR</b>	\$15.97	\$16.45	\$16.94	\$17.45	\$17.97

Out of District student pricing for schools not listed above will be based on the closest out-of-district route cost above not to exceed the maximum out-of-district bus charge per student per day as listed above. The out-of-district individual student pricing will be evenly split for each student that rides the bus on the route.

**PELHAM SCHOOL DISTRICT**  
**OCTOBER 1, 2017 ENROLLMENTS**

	<b>Boys</b>	<b>Girls</b>	<b>Total</b>
<b>Pelham Elementary</b>			
Preschool	23	20	<b>43</b>
Kindergarten	30	42	<b>72</b>
1st	60	65	<b>125</b>
2nd	61	54	<b>115</b>
3rd	75	68	<b>143</b>
4th	69	65	<b>134</b>
5th	84	69	<b>153</b>
<b>ST</b>	<b>402</b>	<b>383</b>	<b>785</b>
<b>Pelham Memorial</b>			
6th	89	78	<b>167</b>
7th	81	83	<b>164</b>
8th	73	75	<b>148</b>
<b>ST</b>	<b>243</b>	<b>236</b>	<b>479</b>
<b>Pelham High</b>			
9th	87	88	<b>175</b>
10th	93	77	<b>170</b>
11th	75	63	<b>138</b>
12th	84	88	<b>172</b>
<b>ST</b>	<b>339</b>	<b>316</b>	<b>655</b>
<b>Grand Total</b>	<b>984</b>	<b>935</b>	<b>1919</b>

## **Pelham Nutrition Services 5 Year Equipment Plan**

**2017-2018** Replace Washer/Dryer and Stand-Alone Refrigerator at PMS. Cold Bar and 4 Door Refrigerator at PES (Approx. \$18,000)

**2018-2019** Double Deck Oven at PMS. Purchase Tilting Skillet at PES (approx. \$26,000)

**2019-2020** Replacement delivery truck (2003) and/or computers for district approx. 25,000-30,000)

**2020-2021** Dishwasher Booster and Serving Line at PMS. Replace One Double Deck Oven and Warming Oven at PES (Approx. \$24,000)

**2021-2022.** Replace Steamer at PES and Major Repairs to Walk-In Freezer at PMS (Original). (Approx. \$50,500)

## PSD Technology Replacement Schedule

To achieve the goals of the Future Ready infrastructure plan the following technology replacement schedule is recommended. We are at the point in our technology planning where we are working towards ensuring a 1:1 mobile environment for all staff and students with the multimedia classroom environments to support these devices. The rotation of equipment as it becomes obsolete is reflected in the budget you see.

Item	Replacement Cost	Number in Service	Average Life Span	Stagger?	Starting Fiscal Year
Servers and Storage	42,000	2	5 years	Yes	FY17
UPS Systems	10,000	7	7	Yes	FY16
Networking	150,000	Core Switch:1 PES Switches 8 AP's 60 PMS Switches 7 AP's 50 PHS Switches 14 AP's 55	7	Yes	FY18
Admin Desktops/Laptops	1000.00	14	4-5 years	Yes	FY17
Teacher Laptops	\$600.00	200	4	Yes	FY17
Printers	\$500.00	80	7	No	(Ending-FY18)
Phones/IP	360.00	0	8	Yes	FY19
Radio	\$400.00	64	10	Yes	FY18
Student Devices	\$300-\$400	1744 (Grades 3-12 1:1)	3-4 years depending upon price (Middle school 3 years, high school 4 years)	Yes-See Procurement Schedule	FY17
Specialty Labs/Carts	\$300-\$700 depending on devices and lab needs	275 4 carts at PES-Shared with grades K-2 (115) 1 Lab PES (25) 1 Lab PMS (25) 4 Labs PHS (110)	5	Yes	FY16
Class AV	\$1000.00 per classroom	1 projector and 1 set of speakers in all PMS and PHS classrooms. All PES classroom have projectors but some are still in need of speakers.	6	Yes	FY15 PHS FY16 PMS FY19PES
Filter	25,000	1	3	Yes	FY17

Fiscal Year	Total	Servers	UPS Systems	Networking	Admin Desktops	Storage Devices	Teacher Laptops	Printers	Phone	Radios	Student Devices	Specialty Labs	Class AV	Filter
FY16	\$114,750.00	16,000	10,000	-	-	17,000	-	10,000	-	-	41,750	20,000	-	-
FY17	\$264,000.00	16,000	10,000	35,000	3,000	75,000	20,000	10,000	-	-	70,000	-	-	25,000
FY18	\$333,000.00	-	10,000	150,000	3,000	-	30,000	8,000	-	18,000	95,000	19,000	-	-
FY19	\$361,200.00	-	-	150,000	2,000	-	30,000	-	7,200	2,000	150,000	-	20,000	-
FY20	\$329,200.00	-	10,000	-	2,000	95,000	30,000	-	7,200	-	140,000	20,000	-	25,000
FY21	\$299,200.00	-	10,000	50,000	2,000	-	30,000	-	7,200	-	140,000	20,000	40,000	-
Total FY16-21	\$1,701,350.00													

Servers and Storage: As technology changes we are moving to server/storage solutions that merge the two types of solutions. In FY17, we purchased a Hyperconverged server storage solution that will have a lifespan of 5 years. We have already begun pushing some services to the cloud and based on the changing technologies we anticipate additional server/storage in three years to build a better disaster recovery off-site solution and increasing our cloud-based services.

#### UPS Systems

Our UPS systems are used to provide continuity to services in case of power loss. It also provides surge protection and keeps our networking and server equipment running while the generator comes online. You will notice a gap in the schedule in the FY19 budget. This is to adjust for the changes in networking equipment and server/storage in the FY17 and FY18 years.

#### Networking:

Our needs for networking have drastically changed from the original 2012-2015 technology plan. With the increase in devices and move to a 1:1 environment, we need a more robust wireless network to support the dramatic increase in wireless devices. In FY18 and FY19 the budget for networking includes all core and peripheral networking including improvements to fiber connections between schools. In FY21, there is money budgeted for additional switches, AP's and a replacement firewall.

#### Admin Desktops/Laptops

This includes all building and SAU administrators. We have 14 in use and we stagger these each replacing 2-3 administrators laptops so that each administrator receives a new laptop every 4-5 years.

#### Teacher Laptops:

Teacher Laptops are on a scheduled rotation. They will be replaced every 4 years to keep up with the changing network infrastructure and the changing needs of technology in the classroom. In FY18 PMS



was replaced. In FY19, PES will be replaced. In FY20 all district staff, service providers and staff who do not fall into the teacher category will receive replacements.

**Printers:**

In FY18, there is a slight decrease in the printer budget. We will be looking at phasing out the majority of printers in the district. As the fleet of printers becomes smaller we will not have the need to replace the large fleet. We will be looking at a long term plan to incorporate updated networked copiers into accessible areas in each building for all of our staff related printing.

**Phones:**

An upgrade to our phone system was done in FY18. This allows us to upgrade our existing digital phones to IP phones. We will begin replacing these in FY19 in PES and address each school and office in the following two years.

**Radios:** Radios were replaced in FY18 and we will need approximately four additional radios purchased in FY19 for emergency management purposes.

**Student Devices:**

Please see the 1:1 Procurement spreadsheet for FY19-FY23.

By FY19, our goal is to get every grade in 3-12 on a 1:1 model and implement a 2:1 model in K-2. In FY19 students in 6th grade will also begin the desired rotation schedule for middle school where each 6th grader will receive a new device with a lifespan of three years. Once they are in 9th grade the device they will receive a new device with a desired lifespan of 4 years. The rotation schedule for 9th grade will begin in FY20.

**Specialty Labs:**

Specialty labs include one chromebase lab at PES, one chromebase lab at PMS, and four labs at PHS. (2 business labs, 1 CAD lab, and 1 Phototech lab. In FY16, the CAD lab was replaced. In FY18, we replaced 2 business labs and started a small scale music lab. In FY20, the Phototech lab is due to be replaced. In FY21, the CAD lab is due to be replaced.

**Class AV:**

In FY19, PES needs to have the remaining rooms completed. Some rooms still need speakers and some rooms have projectors that are 8-10 years old. In FY21, PHS is due to have their multimedia AV equipment replaced in each room.

**Filter:**

We pay for our current filter on a three year subscription. The subscription is due in FY20.



Grades	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Pre-K	Existing iPads (10)						
K	iPad Cart Year 3	iPads Year 4					
1	Shared use of 2 iPad Carts and 2 Chromebook Cart	Shared use of 2 iPad Carts and 2 Chromebook Cart					
2	Shared use of 2 iPad Carts and 2 Chromebook Cart	Shared use of 2 iPad Carts and 2 Chromebook Cart					
3	Shared use of 2 iPad Carts and 2 Chromebook Cart						
4	Shared use of 2 iPad Carts and 2 Chromebook Cart						
5							
6							
7							
8							
9							
10							
11							
12							

Year 1
Year 2
Year 3
Year 4

	\$70,000.00	\$70,000.00	\$70,000.00				
		\$25,000.00	\$25,000.00	\$25,000.00			
			\$55,000.00	\$55,000.00	\$55,000.00		
				\$60,000.00	\$60,000.00	\$60,000.00	
					\$25,000.00	\$25,000.00	\$25,000.00
						\$30,000.00	\$30,000.00
							\$55,000.00
Lease Cost	\$70,000.00	\$95,000.00	\$150,000.00	\$140,000.00	\$140,000.00	\$115,000.00	\$110,000.00

Revised 9/26/17