PELHAM SCHOOL DISTRICT

FY 2027 BUDGET DETAIL REPORT BY FUNCTION

Budget Unit	Account	Account Title	FY 2024 ACTUAL EXPENDITURES	FY 2025 ADJUSTED BUDGET	FY 2025 ACTUAL EXPENDITURES	FY 2026 ADJUSTED BUDGET	2027 SCHOOL BOARD RECOMMENDED BUDGET	BUDGET INCREASE/ (DECREASE)
21 - FOOD SERVICE FUND								
3100 - FOOD SERVICE OPERATIONS								
DW FOOD SERV. OPERATIONS		**00 - DISTRICT-WIDE**						
2100310000	**110**	**SALARIES**	**$109,839.81**	**$130,342**	**$105,242.42**	**$116,394**	**$115,877**	**($517)**
CAPRARO, TARYN	DIR FOOD SVC	SALARY NON-UNION	$54,000.00					
DONOVAN, JENNIFER	DIR FOOD SVC	HOURLY-ADM/PROF	$21,004.20					
DONOVAN, JENNIFER	FS BOOKKEEPR	HOURLY	$18,313.89					
POST FROM PERSONNEL BUDGETING			$93,317.76					
NON-BARGAINING SALARY POOL - 3%			$14,146.08					
NON-BARGAINING MARKET ADJUSTMENT HOURLY ONLY			$8,413.41					
2100310000	**120**	**DAILY SUBSTITUTE SALARIES**	**$0.00**	**$3,700**	**$67.50**	**$3,700**	**$5,000**	**$1,300**
FOOD SERVICE SUBSTITUTES; BASED ON PRIOR YR TRENDS			$5,000.00					
2100310000	**130**	**OVERTIME SALARIES**	**$534.34**	**$0**	**$45.39**	**$0**	**$0**	**$0**
2100310000	**211**	**HEALTH INSURANCE**	**$35,286.44**	**$37,920**	**$53,208.74**	**$64,069**	**$41,373**	**($22,696)**
POST FROM PERSONNEL BUDGETING			$40,241.59					
LEVEL 5 RECONSIDERATION -HEALTH RATE ADJUST			$1,131.29					
2100310000	**212**	**DENTAL INSURANCE**	**$2,618.37**	**$2,710**	**$2,923.88**	**$3,055**	**$0**	**($3,055)**
2100310000	**213**	**LIFE INSURANCE**	**$311.53**	**$320**	**$274.56**	**$275**	**$231**	**($44)**
2100310000	**214**	**DISABILITY INSURANCE**	**$308.57**	**$324**	**$265.95**	**$266**	**$243**	**($23)**
2100310000	**220**	**SOCIAL SECURITY**	**$8,333.62**	**$10,261**	**$7,947.88**	**$9,188**	**$9,389**	**$202**
POST FROM PERSONNEL BUDGETING			$7,280.95					
SUBSTITUTE FICA			$382.50					
NON-BARGAINING SALARY POOL FICA			$1,082.18					
NON-BARGAINING MARKET ADJUSTMENT HOURLY FICA			$643.63					
2100310000	**231**	**NON-TEACHER RETIREMENT**	**$14,933.73**	**$15,027**	**$14,245.36**	**$13,840**	**$913**	**($12,927)**
NON-BARGAINING SALARY POOL NHRS			$545.84					
NON-BARGAINING MARKET ADJUSTMENT HOURLY NHRS			$367.00					
2100310000	**260**	**WORKERS COMP INSURANCE**	**$1,316.91**	**$2,355**	**$1,117.37**	**$1,652**	**$1,803**	**$152**
POST FROM PERSONNEL BUDGETING			$905.82					
SUBSTITUTE WC			$162.80					
NON-BARGAINING SALARY POOL WC			$460.60					
NON-BARGAINING MARKET ADJUSTMENT HOURLY WC			$273.94					
2100310000	**275**	**WORKSHOPS NON-UNION**	**$0.00**	**$2,700**	**$137.50**	**$2,700**	**$2,300**	**($400)**

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3100 - FOOD SERVICE OPERATIONS								
		USDA TRAINING, TO MEET REGULATORY REQUIREMENTS, REDUCED	$1,000.00					
		TRISTATE CONFERENCE	$500.00					
		NATIONAL CONFERENCE, PER CONTRACT	$800.00					
2100310000	**291**	**TSA MATCH CONTRIBUTION**	**$0.00**	**$3,500**	**$0.00**	**$3,500**	**$3,500**	**$0**
2100310000	**430**	**REPAIRS & MAINTENANCE**	**$5,350.00**	**$4,000**	**$6,000.00**	**$4,500**	**$7,500**	**$3,000**
		REPAIR SERVICES FOR HOODS, INCREASED TO TWICE/YEAR	$6,000.00					
		PREVENTATIVE MAINTENANCE -KITCHEN EQUIPMENT	$0.00					
		SERVICE CONTRACT	$1,500.00					
2100310000	**446**	**RENTAL/LEASE SOFTWARE**	**$6,375.00**	**$6,975**	**$6,825.00**	**$6,375**	**$6,375**	**$0**
		TITAN-ANNUAL SERVICE CONTRACT, PER CONTRACT	$6,375.00					
2100310000	**531**	**TELEPHONE**	**$722.40**	**$819**	**$708.42**	**$802**	**$1,186**	**$384**
		ANNUAL DEPARTMENT CELL PHONES (2@ $49.40/MO)	$1,186.00					
2100310000	**534**	**POSTAGE/GENERAL EXPENSES**	**$109.40**	**$700**	**$29.04**	**$700**	**$500**	**($200)**
		MAILINGS HOME-ACCOUNT BALANCES, REDUCED	$500.00					
2100310000	**550**	**PRINTING**	**$278.40**	**$1,400**	**$374.08**	**$1,400**	**$700**	**($700)**
		PRINTING APPLICATIONS -FREE AND REDUCED	$500.00					
		MARKETING, PROMOTIONAL MATERIALS	$200.00					
2100310000	**580**	**TRAVEL & MILEAGE**	**$0.00**	**$2,665**	**$0.00**	**$2,665**	**$2,777**	**$112**
		TRAVEL AND MILEAGE- OUT OF DISTRICT TRAINING- CONFERENC	$777.00					
		NATIONAL CONFERENCE PER CONTRACT, ADJUSTED	$2,000.00					
2100310000	**610**	**SUPPLIES**	**$604.02**	**$3,455**	**$119.94**	**$3,000**	**$2,000**	**($1,000)**
		DISTRICT SUPPLIES, REDUCED	$2,000.00					
2100310000	**630**	**FOOD**	**$2,670.34**	**$4,829**	**$1,131.58**	**$4,829**	**$4,829**	**$0**
		DISTRICT FOOD- CATERING	$4,829.00					
2100310000	**631**	**USDA COMMODITIES FOOD**	**$61,676.30**	**$66,808**	**$61,291.05**	**$65,186**	**$64,403**	**($783)**
		ESTIMATED COMMODITIES ALLOCATION BASED ON FY26	$64,403.00					
2100310000	**738**	**EQUIPMENT-REPLACEMENT**	**$4,410.00**	**$0**	**$0.00**	**$0**	**$0**	**$0**
2100310000	**810**	**DUES AND FEES**	**$800.00**	**$1,200**	**$900.00**	**$1,200**	**$1,300**	**$100**
		MEMBERSHIP FEES- NH BUYING GROUP, INCR FOR INFLATION	$1,000.00					
		SCHOOL NUTRITION ASSOC. MEMBERSHIPS, LEVEL	$300.00					
2100310000	**890**	**MISCELLANEOUS**	**$140.00**	**$750**	**$846.21**	**$750**	**$750**	**$0**
		STAFF APPRECIATION, LEVEL	$750.00					

PELHAM SCHOOL DISTRICT

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3100 - FOOD SERVICE OPERATIONS								
TOTAL DW FOOD SERV. OPERATIONS			**$256,619.18**	**$302,761**	**$263,701.87**	**$310,044**	**$272,949**	**($37,095)**
3100 - FOOD SERVICE OPERATIONS								
PES FOOD SERV. OPERATIONS		**11 - PELHAM ELEMENTARY SCHOOL**						
2111310000	**110**	**SALARIES**	**$95,277.10**	**$123,027**	**$112,133.66**	**$129,971**	**$116,081**	**($13,890)**
		BETTENCOURT, ALICIA — FS MGR E — HOURLY — $29,463.00						
		BREAULT, JULIE — FS ASST E — HOURLY — $12,725.44						
		HICKEY, JANET — FS COOK E — HOURLY — $25,030.28						
		SPRACKLIN, LINDA — FS ASST E — HOURLY — $22,563.60						
		VACANT POSITION, — FS ASST E — HOURLY — $13,149.50						
		POST FROM PERSONNEL BUDGETING — $116,081.32						
		SAU NOTE: VACANT FS ASST E IS 2.0 FTE @ $13,149.50 EA — $0.00						
2111310000	**120**	**DAILY SUBSTITUTE SALARIES**	**$3,703.90**	**$0**	**$500.03**	**$0**	**$0**	**$0**
2111310000	**211**	**HEALTH INSURANCE**	**$19,147.66**	**$20,497**	**$21,051.18**	**$23,729**	**$39,573**	**$15,844**
		POST FROM PERSONNEL BUDGETING — $38,441.59						
		LEVEL 5 RECONSIDERATION -HEALTH RATE ADJUST — $1,131.29						
2111310000	**212**	**DENTAL INSURANCE**	**$864.63**	**$886**	**$965.48**	**$1,005**	**$1,877**	**$872**
		POST FROM PERSONNEL BUDGETING — $1,888.36						
		LEVEL 5 RECONSIDERATION -DENTAL RATE ADJUST — ($10.89)						
2111310000	**213**	**LIFE INSURANCE**	**$56.60**	**$68**	**$60.84**	**$61**	**$47**	**($14)**
2111310000	**214**	**DISABILITY INSURANCE**	**$98.00**	**$118**	**$99.12**	**$99**	**$77**	**($23)**
2111310000	**220**	**SOCIAL SECURITY**	**$7,510.91**	**$9,412**	**$8,521.53**	**$9,943**	**$8,880**	**($1,063)**
2111310000	**231**	**NON-TEACHER RETIREMENT**	**$4,678.14**	**$4,839**	**$5,037.59**	**$4,861**	**$3,757**	**($1,104)**
2111310000	**260**	**WORKERS COMP INSURANCE**	**$2,993.18**	**$4,018**	**$3,056.87**	**$3,808**	**$3,780**	**($29)**
2111310000	**430**	**REPAIRS & MAINTENANCE**	**$2,171.20**	**$8,000**	**$999.25**	**$8,000**	**$9,000**	**$1,000**
		REPAIRS- LABOR AND PARTS- AGING EQUIPMENT, INCREASED — $9,000.00						
2111310000	**610**	**SUPPLIES**	**$9,362.98**	**$16,415**	**$8,578.46**	**$16,415**	**$13,000**	**($3,415)**
		PES SUPPLIES - REDUCED — $13,000.00						
2111310000	**630**	**FOOD**	**$88,952.20**	**$107,100**	**$101,511.14**	**$115,000**	**$115,000**	**$0**
		ANTICIPATED FOOD EXPENSE -LEVEL FUNDED (INCR ENROLLMNT) — $115,000.00						
2111310000	**738**	**EQUIPMENT-REPLACEMENT**	**$0.00**	**$29,000**	**$0.00**	**$29,000**	**$30,000**	**$1,000**
		REPLACE STEAMER, PER REPLACEMENT PLAN, THIS WAS — $0.00						

PELHAM SCHOOL DISTRICT

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3100 - FOOD SERVICE OPERATIONS								
		DEFERRED FROM FY2026 AND ADJUSTED	$30,000.00					
TOTAL PES FOOD SERV. OPERATIONS			**$234,816.50**	**$323,379**	**$262,515.15**	**$341,893**	**$341,071**	**($821)**
3100 - FOOD SERVICE OPERATIONS								
MS FOOD SERV. OPERATIONS		**22 - PELHAM MEMORIAL SCHOOL**						
2122310000	**110**	**SALARIES**	**$98,003.12**	**$107,745**	**$88,122.04**	**$113,533**	**$116,279**	**$2,746**
		BREAULT, STEPHANIE / FS COOK M / HOURLY	$24,570.00					
		ELMORE-SCIARAPPA, ANGELA / FS ASST M / HOURLY	$14,316.12					
		SUTTON, ALICIA / FS ASST M / HOURLY	$16,673.48					
		TAYLOR, LAURA / FS MGR M / HOURLY	$34,420.47					
		VACANT POSITION, / FS ASST M / HOURLY	$13,149.50					
		POST FROM PERSONNEL BUDGETING	$116,279.07					
		SAU NOTE: VACANT FS ASST M IS 2.0 FTE @ $13,149.50 EA	$0.00					
2122310000	**211**	**HEALTH INSURANCE**	**$3,000.00**	**$3,000**	**$3,000.00**	**$3,000**	**$3,000**	**$0**
2122310000	**213**	**LIFE INSURANCE**	**$48.80**	**$58**	**$53.04**	**$53**	**$55**	**$2**
2122310000	**214**	**DISABILITY INSURANCE**	**$85.80**	**$103**	**$87.02**	**$87**	**$90**	**$2**
2122310000	**220**	**SOCIAL SECURITY**	**$7,726.76**	**$8,472**	**$6,970.76**	**$8,915**	**$9,125**	**$210**
2122310000	**231**	**NON-TEACHER RETIREMENT**	**$4,516.54**	**$4,227**	**$4,710.58**	**$4,268**	**$4,389**	**$121**
2122310000	**260**	**WORKERS COMP INSURANCE**	**$2,975.02**	**$3,531**	**$2,401.89**	**$3,338**	**$3,798**	**$461**
2122310000	**430**	**REPAIRS & MAINTENANCE**	**$881.32**	**$3,000**	**$878.00**	**$3,000**	**$3,000**	**$0**
		LABOR AND REPAIRS FOR EQUIPMENT/BUILDING	$3,000.00					
2122310000	**442**	**RENTAL/LEASE EQUIPMENT**	**$0.00**	**$4,000**	**$0.00**	**$0**	**$0**	**$0**
2122310000	**610**	**SUPPLIES**	**$7,403.90**	**$11,908**	**$5,694.28**	**$11,000**	**$10,000**	**($1,000)**
		PMS SUPPLIES, REDUCED PER ENROLLMENT	$10,000.00					
2122310000	**630**	**FOOD**	**$81,850.40**	**$100,000**	**$76,676.94**	**$95,000**	**$90,000**	**($5,000)**
		ANTICIPATED FOOD COSTS, REDUCED	$90,000.00					
TOTAL MS FOOD SERV. OPERATIONS			**$206,491.66**	**$246,045**	**$188,594.55**	**$242,193**	**$239,735**	**($2,458)**
3100 - FOOD SERVICE OPERATIONS								
PHS FOOD SERV. OPERATIONS		**33 - PELHAM HIGH SCHOOL**						
2133310000	**110**	**SALARIES**	**$76,561.86**	**$105,634**	**$95,664.25**	**$115,305**	**$118,956**	**$3,651**

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3100 - FOOD SERVICE OPERATIONS								
ALARIE, VICTORIA	FS ASST H	HOURLY	$15,843.10					
GOUPIL, SHARON	FS COOK H	HOURLY	$25,150.13					
JOHNSON, JANE	FS ASST H	HOURLY	$16,844.10					
KUBIT, KIMBERLY	FS MGR H	HOURLY	$35,265.93					
ST. PETER, GAIL	FS ASST H	HOURLY	$12,703.60					
VACANT POSITION,	FS ASST H	HOURLY	$13,149.50					
POST FROM PERSONNEL BUDGETING			$118,956.36					
SAU NOTE: VACANT FS ASST H IS 1.0 FTE			$0.00					
2133310000	**120**	**DAILY SUBSTITUTE SALARIES**	**$9,561.15**	**$0**	**$2,501.25**	**$0**	**$0**	**$0**
2133310000	**211**	**HEALTH INSURANCE**	**$9,573.84**	**$10,249**	**$10,525.64**	**$11,865**	**$14,657**	**$2,792**
POST FROM PERSONNEL BUDGETING			$14,237.67					
LEVEL 5 RECONSIDERATION -HEALTH RATE ADJUST			$419.01					
2133310000	**212**	**DENTAL INSURANCE**	**$558.86**	**$572**	**$624.72**	**$651**	**$679**	**$29**
POST FROM PERSONNEL BUDGETING			$683.06					
LEVEL 5 RECONSIDERATION -DENTAL RATE ADJUST			($3.86)					
2133310000	**213**	**LIFE INSURANCE**	**$50.20**	**$60**	**$54.60**	**$55**	**$56**	**$2**
2133310000	**214**	**DISABILITY INSURANCE**	**$87.80**	**$105**	**$89.17**	**$89**	**$92**	**$3**
2133310000	**220**	**SOCIAL SECURITY**	**$6,588.55**	**$8,081**	**$7,509.75**	**$8,821**	**$9,100**	**$279**
2133310000	**231**	**NON-TEACHER RETIREMENT**	**$4,287.63**	**$4,335**	**$4,551.91**	**$4,372**	**$4,496**	**$124**
2133310000	**260**	**WORKERS COMP INSURANCE**	**$2,604.32**	**$3,450**	**$2,664.26**	**$3,416**	**$3,873**	**$457**
2133310000	**430**	**REPAIRS & MAINTENANCE**	**$2,705.67**	**$3,000**	**$2,785.41**	**$3,500**	**$4,000**	**$500**
REPAIRS AND MAINTENANCE OF PHS KITCHEN EQUIPMENT			$0.00					
INCREASED DUE TO AGING EQUIPMENT			$4,000.00					
2133310000	**610**	**SUPPLIES**	**$8,335.38**	**$15,821**	**$5,887.75**	**$14,000**	**$11,000**	**($3,000)**
PHS SUPPLIES, REDUCED PER ENROLLMENT			$11,000.00					
2133310000	**630**	**FOOD**	**$111,573.03**	**$120,000**	**$95,610.19**	**$120,000**	**$120,000**	**$0**
ANTICIPATED FOOD COSTS, LEVEL FUNDED			$120,000.00					
TOTAL PHS FOOD SERV. OPERATIONS			**$232,488.29**	**$271,307**	**$228,468.90**	**$282,073**	**$286,910**	**$4,836**
TOTAL 3100 - FOOD SERVICE OPERATIONS			**$930,415.63**	**$1,143,492**	**$943,280.47**	**$1,176,204**	**$1,140,665**	**($35,539)**
TOTAL 21 - FOOD SERVICE FUND			**$930,415.63**	**$1,143,492**	**$943,280.47**	**$1,176,204**	**$1,140,665**	**($35,539)**