

Pembroke
School District
FY1819
Budget Public Hearing

February 8th, 2018

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF PEMBROKE, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at Pembroke Academy in said District on the 10th day of March, 2018 at 10:00 o'clock in the morning to act upon the following subjects:

1. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and to pass any vote relating thereto.

2. To see if the Pembroke School District will vote to raise and appropriate the budget committee's recommended amount of 24,549,355 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. This article does not include appropriations voted in other warrant articles.

*School Board Recommends Approval \$25,319,207.00 [5-0]
Budget Committee Recommends Approval of 24,549,355 [6-3]*

3. To see if the Pembroke School District will vote to appropriate the sum of forty-two thousand, five hundred and forty eight dollars (\$42,548) for the purpose of replacing outside doors, a fire panel including magnetic door locks, security camera upgrades, bleacher repair and inspection, LED emergency lighting and a retaining wall, with said funds to come from the School Building and Ground Repair Capital Reserve Fund for these purposes.

*School Board Recommends Approval [5-0]
Budget Committee Recommends Approval [9-0]*

4. Shall the voters of the Pembroke School District within school administrative unit number 53 adopt the provisions of RSA 194-C:9-b to allow for insertion of the school administrative unit budget as a separate warrant article at annual school district meetings? *[This article is submitted by petition]*

5. To see if the voters of the Pembroke School District within school administrative unit number 53 will vote to add two (2) seats to the Pembroke, NH School Board for the purpose of providing oversight and direction to the SAU? *[This article is submitted by petition]*

6. To see if the voters of the Pembroke School District within school administrative unit number 53 will vote to add two (2) seats to the Pembroke, NH School Board for the purpose of providing oversight and direction to the SAU and to raise and appropriate the sum of not more than six hundred dollars (\$600) for the payments of stipends to the newly added school board positions? *[This article is submitted by petition]*

*School Board Recommends Approval [0-0]
Budget Committee Recommends Approval [0-0]*

7. To see if the voters of the Pembroke School District within school administrative unit number 53 will vote to establish a committee, appointed by the Moderator, for the purpose of reviewing, interpreting and amending the AREA agreement and to review the AREA agreement annually to ensure that the laws and rules set forth therein are applied consistently and equitably among the sending and receiving school districts? *[This article is submitted by petition]*

8. To see if the voters of the Pembroke School District within school administrative unit number 53 will vote to establish a committee for the purpose of reviewing, interpreting and amending the AREA agreement and to review the AREA agreement annually to ensure that the laws and rules set forth therein are applied consistently and equitably among the sending and receiving school districts? *[This article is submitted by petition]*

9. To see if the voters of the Pembroke School District within school administrative unit number 53 will vote to raise and appropriate the sum of three thousand six hundred dollars (\$3,600) for the purpose of recording, live streaming, and keeping for historical record, on demand high definition video of public meetings to be made available to residents for viewing on the internet and school district or town website? *[This article is submitted by petition]*

*School Board Recommends Approval [0-0]
Budget Committee Recommends Approval [0-0]*

10. Shall the voters of the Pembroke School District within school administrative unit number 53 adopt the provisions of RSA 40:13 (known as SB 2) to allow official ballot voting on all issues before the Pembroke School District on the second Tuesday of March? *[This article is submitted by petition]*

(In accord with RSA 40:14, III, this article shall be voted on by official ballot on March 13, 2018, 3/5 majority vote required for passage)

11. Shall the voters of the Pembroke School District within school administrative unit number 53 adopt the provisions of RSA 40:14-b to delegate the determination of the default budget to the municipal budget committee which has been adopted under RSA 32:14? *[This article is submitted by petition]*

(In accord with RSA 40:14-b, II(a) and RSA 40:14, III, this article shall be voted on by official ballot on March 13, 2018, 3/5 majority vote required for passage).

12. To choose Agents and Committees in relation to any subjects embraced in the Warrant.

13. To transact other business that may legally come before said meeting.

Given under our hands and seal this _____ day of February, 2018.

Daniel Driscoll, Chair

Patricia Nardone-Boucher

Thomas Serafin

David Doherty

Clinton Hanson
PEMBROKE SCHOOL BOARD

A True Copy of Warrant - Attest

Daniel Driscoll, Chair

Patricia Nardone-Boucher

Thomas Serafin

David Doherty

Clinton Hanson
PEMBROKE SCHOOL BOARD



School Budget Form

Pembroke 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, 2018 to June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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
DRAFT		
THIS IS A DRAFT REPORT FOR REVIEW PURPOSES ONLY		
THE PROPOSED BUDGET PROCESS MUST BE COMPLETED IN THE TAX RATE SETTING PORTAL BEFORE A FINAL REPORT CAN BE GENERATED FOR THE PURPOSES OF CERTIFICATION AND PUBLIC POSTING		

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/>



Appropriations

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$7,375,826	\$7,287,819	\$7,114,680	\$0	\$6,500,000	\$614,680
1200-1299	Special Programs	02	\$3,161,281	\$3,289,897	\$3,654,435	\$0	\$3,654,435	\$0
1300-1399	Vocational Programs	02	\$538,904	\$686,812	\$608,151	\$0	\$608,151	\$0
1400-1499	Other Programs	02	\$493,013	\$489,331	\$455,658	\$0	\$355,000	\$100,658
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$11,569,024	\$11,753,859	\$11,832,924	\$0	\$11,117,586	\$715,338
Support Services								
2000-2199	Student Support Services	02	\$1,172,788	\$1,194,523	\$1,230,823	\$0	\$1,230,823	\$0
2200-2299	Instructional Staff Services	02	\$408,921	\$439,870	\$429,371	\$0	\$429,371	\$0
Support Services Subtotal			\$1,581,709	\$1,634,393	\$1,660,194	\$0	\$1,660,194	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$49,432	\$44,595	\$45,881	\$0	\$45,881	\$0
General Administration Subtotal			\$49,432	\$44,595	\$45,881	\$0	\$45,881	\$0



Appropriations

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	02	\$656,364	\$684,766	\$678,432	\$0	\$678,432	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$1,346,745	\$1,437,017	\$1,424,110	\$0	\$1,424,110	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,397,481	\$1,446,781	\$1,469,373	\$0	\$1,469,373	\$0
2700-2799	Student Transportation	02	\$699,205	\$717,973	\$760,514	\$0	\$706,000	\$54,514
2800-2999	Support Service, Central and Other	02	\$6,720,357	\$7,087,882	\$6,019,800	\$0	\$6,019,800	\$0
Executive Administration Subtotal			\$10,820,152	\$11,374,419	\$10,352,229	\$0	\$10,297,715	\$54,514
Non-Instructional Services								
3100	Food Service Operations	02	\$666,774	\$710,204	\$662,964	\$0	\$662,964	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$666,774	\$710,204	\$662,964	\$0	\$662,964	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$100,000	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$19,719	\$120,000	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	02	\$685,657	\$668,336	\$667,331	\$0	\$667,331	\$0
Facilities Acquisition and Construction Subtotal			\$705,376	\$888,336	\$667,331	\$0	\$667,331	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$45,000	\$45,000	\$45,000	\$0	\$45,000	\$0
5120	Debt Service - Interest	02	\$5,850	\$9,900	\$8,100	\$0	\$8,100	\$0
Other Outlays Subtotal			\$50,850	\$54,900	\$53,100	\$0	\$53,100	\$0



Appropriations

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	02	\$4,846	\$3,220	\$4,200	\$0	\$4,200	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$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	02	\$15,077	\$49,164	\$40,384	\$0	\$40,384	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$19,923	\$52,384	\$44,584	\$0	\$44,584	\$0
Total Operating Budget Appropriations			\$25,463,240	\$26,513,090	\$25,319,207	\$0	\$24,549,355	\$769,852



Special Warrant Articles

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	06	\$0	\$0	\$1	\$0	\$1	\$0
<i>Purpose: Request to Add Additional Seats to Board</i>								
2310-2319	Other School Board	09	\$0	\$0	\$1	\$0	\$1	\$0
<i>Purpose: Purpose of Recording, live streaming video of publ</i>								
2600-2699	Plant Operations and Maintenance	03	\$120,000	\$0	\$42,548	\$0	\$42,548	\$0
<i>Purpose: Authorize Withdrawal from School Building & Ground</i>								
Total Proposed Special Articles			\$120,000	\$0	\$42,550	\$0	\$42,550	\$0



Individual Warrant Articles

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Total Proposed Individual Articles								



Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition	02	\$6,041,490	\$5,844,022	\$5,844,022
1400-1449	Transportation Fees	02	\$5,000	\$5,000	\$5,000
1500-1599	Earnings on Investments	02	\$1,072	\$1,080	\$1,080
1600-1699	Food Service Sales	02	\$360,804	\$366,077	\$366,077
1700-1799	Student Activities	02	\$4,500	\$4,500	\$4,500
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$111,565	\$63,803	\$63,803
Local Sources Subtotal			\$6,524,431	\$6,284,482	\$6,284,482
State Sources					
3210	School Building Aid	02	\$239,356	\$219,937	\$219,937
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid	02	\$0	\$77,000	\$77,000
3230	Special Education Aid	02	\$10,403	\$10,829	\$10,829
3240-3249	Vocational Aid	02	\$18,000	\$18,000	\$18,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$9,138	\$8,741	\$8,741
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	02	\$0	\$95,259	\$95,259
State Sources Subtotal			\$276,897	\$429,766	\$429,766



Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Federal Sources					
4100-4539	Federal Program Grants	02	\$299,981	\$299,981	\$299,981
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$306,509	\$284,995	\$284,995
4570	Disabilities Programs	02	\$352,005	\$352,005	\$352,005
4580	Medicaid Distribution	02	\$59,593	\$88,685	\$88,685
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$1,018,088	\$1,025,666	\$1,025,666
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	03	\$120,000	\$42,548	\$42,548
5252	Transfer from Expendable Trust Funds		\$100,000	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	02	\$3,220	\$4,200	\$4,200
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$223,220	\$46,748	\$46,748
Total Estimated Revenues and Credits			\$8,042,636	\$7,786,662	\$7,786,662



Budget Summary

Item	Current Year	School Board Ensuing FY (Recommended)	Budget Committee Ensuing FY (Recommended)
Operating Budget Appropriations	\$26,293,090	\$25,319,207	\$24,549,355
Special Warrant Articles	\$400,000	\$42,550	\$42,550
Individual Warrant Articles	\$0	\$0	\$0
Total Appropriations	\$26,693,090	\$25,361,757	\$24,591,905
Less Amount of Estimated Revenues & Credits	\$8,258,844	\$7,786,662	\$7,786,662
Less Amount of State Education Tax/Grant		\$6,442,337	\$6,442,337
Estimated Amount of Taxes to be Raised		\$11,132,758	\$10,362,906

Please Note that Articles 6 and 9 have not been voted on by the School Board or the MBC in-order to represent 13 articles in the DRA Portal I had to add \$1 to each of these articles as it could not represent \$0. Once voted on the dollar amount \$600 and \$3,600 will be added to the appropriate columns within the MS27 portal. With that said it will increase the bottom line by \$2 until the change has been made.



Supplemental Schedule

1. Total Recommended by Budget Committee	\$24,591,905
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
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>	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$0
8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>	\$0
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
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: (Line 1 + Line 8 + Line 11 + Line 12)	\$0

Additional cuts for amendments that may be made at March meeting			
Note: Staff cuts include salary and benefits/ total compensation			
<u>Rank</u>	<u>School</u>	<u>Description</u>	<u>Subtotals</u>
		Total	
1	PA	Graduation expenses	\$ 10,000.00
2	PA	PYL expenses- reduced program	\$ 20,000.00
3	Hill/Vill	Step up days	\$ 300.00
4	TRS	Panther Prep Day	\$ 400.00
5	K-8	Bus eliminated	\$ 52,402.00
6	PA	Other Assign Stipends cut 5%	\$ 8,621.00
7	PA	Other Assign Stipends- cut 1 stipend	\$ 3,565.00
8	TRS	Other Assign Stipends cut 5%	\$ 626.00
9	TRS	Other Assign Stipends- cut 1 stipend	\$ 2,000.00
10	Hill	Other Assign Stipends cut 5%	\$ 50.00
11	Village	Other Assign Stipends cut 5%	\$ 50.00
12	PA	Co-Curric, Robotics back to varsity sport 1 season	\$ 7,529.00
13	PA/TRS	Co-Curriculars-eliminate asst. coaches	\$ 30,000.00
14	PA	Co-Curriculars- some will be eliminated	\$ 50,000.00
15	TRS	Co-Curriculars-some will be eliminated	\$ 5,000.00
16	PA	Maintenance- eliminate 1 custodian	\$ 31,608.00
17	PA	Business & Technology Teacher- cut	\$ 93,154.00
18	TRS	Librarian-Cut (merges with Tech Integration)	\$ 97,786.00
19	Hill	Librarian-Cut (merges with Tech Integration)	\$ 94,656.00
20	Hill	Special Ed Secretary- cut	\$ 40,907.00
21	Village	Special Ed Secretary- cut	\$ 25,473.00
22	PA	Life Studies Teacher- cut	\$ 69,239.00
23	PA	Family Consumer Science Budget	\$ 8,000.00
24	District	Part Time Custodian cut	\$ 14,642.00
25	PA	Social Studies Teacher- cut 1	\$ 53,489.00
26	Hill/Vill	Speech Pathologist- cut 1	\$ 92,275.00
27	TRS	Reading Specialist- cut	\$ 87,158.00
28	Hill	Integration Lab (STEM)- Eliminate	\$ 63,282.00
29	District	SRO- Eliminate	\$ 37,800.00
			\$ 1,000,012.00