



**TOWN OF PEMBROKE
TOWN HALL
311 Pembroke Street
Pembroke, New Hampshire 03275
Tel: 603-485-4747 Fax: 603-485-3967
Web: pembroke-nh.com**

**Pembroke Budget Committee
Agenda
February 6, 2020, 6:45 PM
Location: Pembroke Academy Auditorium**

The Pembroke Budget Committee will meet at 6:45 to review and discuss and vote on petition articles that have a monetary value. The Board will then recess the meeting to discuss the following:

**PUBLIC HEARING NOTICE
Town of Pembroke & Pembroke School District
2020 Proposed Budget**

Notice is hereby given in accordance with RSA 32:5 to the residents of Pembroke that the Pembroke Budget Committee will hold a public hearing at 7:00 PM on Thursday February 6, 2020 at Pembroke Academy Auditorium to present and discuss the proposed 2020 Municipal, Sewer Commission, Water Works and 2020-21 School District budgets and warrant articles. All interested residents are invited to attend the hearing and encouraged to provide written or oral comments. Any questions on the Town budget should be directed to David M. Jodoin, Town Administrator 603-485-4747 or djodoin@pembroke-nh.com. For information on the School budget please contact Patty Sherman at 485-5187 or psherman@sau53.org

Immediately following the Public Hearing, the Board will re-convene their meeting to discuss the following items:

1. Approval of Minutes: January 23, 2020
2. Final deliberation on Town and School budgets
3. New Business
4. Other Business
5. Adjourn:

Karen Yeaton, Chairman

TOWN OF PEMBROKE

SUMMARY OF TAX RATE 2014-2020

PROPERTY ASSESSED VALUE Yearly % Change

2014	586,793,797	-5.9%
2015	597,627,120	1.8%
2016	602,027,624	0.7%
2017	660,599,483	9.7%
2018	663,715,336	0.5%
2019	761,864,478	14.8%
2020	761,114,478	-0.1%

NH STATE ADEQUATE EDUCATION GRANTS

Yearly % Change

2014/2015	\$5,707,100	6.4%
2015/2016	\$5,736,169	-3.0%
2016/2017	\$5,583,389	0.5%
2017/2018	\$5,302,874	-2.7%
2018/2019	\$5,028,846	-5.0%
2019/2020	\$5,348,045	6.3%
2020/2021	\$6,171,957	15.4%

Prelim
January 28, 2020

> ALL VALUES FOR THE COMING TAX YEAR ARE PROJECTIONS REFLECTING BEST AVAILABLE INFORMATION <

OPERATING BUDGET (appropriations less warrant articles)

	2014	2015	2016	2017	2018	2019	2020
LOCAL SCHOOL	\$24,602,163	\$25,074,192	\$26,002,018	\$25,939,943	\$25,319,207	\$25,505,590	\$26,883,330
% Change	--	1.9%	3.7%	-0.2%	-2.4%	0.7%	5.4%
MUNICIPAL	\$7,662,394	\$7,788,143	\$8,008,878	\$8,053,964	\$8,504,320	\$8,318,667	\$8,573,871
% Change	--	1.6%	2.8%	0.6%	5.6%	-2.2%	3.1%

FULL BUDGET INCLUDING CAPITAL EXPENDITURES & WARRANT ARTICLES

APPROPRIATIONS											
	LOCAL SCHOOL	% Change		MUNICIPAL	% Change	COUNTY *	% Change	TOTAL	% Change		
2014	25,279,622	0.5%		9,979,622	3.8%	1,696,178	2.6%	36,955,422	1.4%		
2015	25,492,692	0.8%		12,768,608	27.9%	1,695,003	-0.1%	39,956,303	8.1%		
2016	26,142,018	2.5%		9,371,250	-26.6%	1,746,172	3.0%	37,259,440	-6.7%		
2017	26,693,090	2.1%		8,951,776	-4.5%	1,891,367	8.3%	37,536,233	0.7%		
2018	25,365,355	-5.0%		10,238,488	14.4%	1,856,876	-1.8%	37,460,719	-0.2%		
2019	25,691,590	1.3%		9,803,025	-4.3%	1,908,164	2.8%	37,402,780	-0.2%		
2020	27,615,284	7.5%		9,353,334	-4.6%	1,908,164	0.0%	38,876,783	3.9%		
2020	26,189,330	-5.2%		9,353,334	0.0%	1,908,164	0.0%	37,450,829	-3.7%		
REVENUES (Includes Grants)											
	LOCAL SCHOOL	STATE SCHOOL	Total %Chg	MUNICIPAL	% Change	COUNTY *	% Change	TOTAL	% Change		
2014	13,518,881	1,386,225	-2.7%	6,085,913	5.8%	0		20,991,019	-0.4%		
2015	14,312,419	1,348,510	5.1%	8,423,316	38.4%	0		24,084,245	14.7%		
2016	14,775,576	1,334,350	2.9%	5,097,479	-39.5%	0		21,207,405	-11.9%		
2017	13,561,718	1,363,902	-7.4%	4,376,835	-14.1%	0		19,302,455	-9.0%		
2018	14,356,340	1,413,491	5.7%	5,757,178	31.5%	0		21,527,009	11.5%		
2019	14,065,443	1,378,647	-2.1%	5,425,958	-5.8%	0		20,870,048	-3.1%		
2020	13,811,029	1,355,946	-1.8%	4,959,271	-8.6%	0		20,126,246	-3.6%		
2020	13,811,029	1,355,946	0.0%	4,959,271	0.0%	0		20,126,246	0.0%		
NET AMOUNT TO BE RAISED BY TAXES											
	LOCAL SCHOOL	% Change		MUNICIPAL	% Change	COUNTY *	% Change	TOTAL	% Change		
2014	10,374,516	5.3%		3,893,709	0.9%	1,696,178	2.6%	15,964,403	3.9%		
2015	9,831,763	-5.2%		4,345,292	11.6%	1,695,003	-0.1%	15,872,058	-0.6%		
2016	10,032,092	2.0%		4,273,771	-1.6%	1,746,172	3.0%	16,052,035	1.1%		
2017	11,767,470	17.3%		4,574,941	7.0%	1,891,367	8.3%	18,233,778	13.6%		
2018	9,595,524	-18.5%		4,481,310	-2.0%	1,856,876	-1.8%	15,933,710	-12.6%		
2019	10,247,500	6.8%		4,377,067	-2.3%	1,908,164	2.8%	16,532,733	3.8%		
2020	12,448,309	21.5%		4,394,063	0.4%	1,908,164	0.0%	18,750,538	13.4%		
2020	11,022,355	-11.5%		4,394,063	0.0%	1,908,164	0.0%	17,324,584	-7.6%		
DOLLAR TAX RATE PER \$1,000 PROPERTY VALUE											
	LOCAL SCHOOL	STATE SCHOOL	Total %Chg	MUNICIPAL	% Change	COUNTY *	% Change	TOTAL RATE	% Change		
2014	\$17.68	\$2.49	12.1%	\$6.64	7.2%	\$2.89	9.0%	\$29.70	10.6%		
2015	\$16.45	\$2.38	-6.6%	\$7.27	9.6%	\$2.84	-1.9%	\$28.94	-2.6%		
2016	\$16.66	\$2.34	0.9%	\$7.10	-2.4%	\$2.90	2.3%	\$29.00	0.2%		
2017	\$17.81	\$2.16	5.1%	\$6.93	-2.4%	\$2.86	-1.3%	\$29.76	2.6%		
2018	\$14.46	\$2.23	-16.5%	\$6.75	-2.5%	\$2.80	-2.3%	\$26.24	-11.8%		
2019	\$13.45	\$1.88	-8.1%	\$5.75	-14.9%	\$2.50	-10.5%	\$23.58	-10.1%		
2020	\$16.34	\$1.88	18.8%	\$5.77	0.5%	\$2.52	0.5%	\$26.52	12.4%		
2020	\$14.48	\$1.88	-0.1017552	\$5.77	0.0%	\$2.52	0.0%	\$24.65	-7.0%		

KEY 2019 revenues and appropriations as approved at Town Meeting and School District Meeting or by DRA

2020 School Board and Selectmen proposed amounts

2020 Pembroke Budget Committee recommended amounts

* 2020 County amounts are based on County Delegation estimate

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Proposed Budget
Pembroke

If you have recently made changes to your proposed warrant articles, you must click the "View/Calculate" button at the bottom of the budget tab in the portal to ensure that the values in this report have been updated.

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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

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



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	13	\$325,059	\$318,185	\$328,315	\$0	\$328,315	\$0
4140-4149	Election, Registration, and Vital Statistics	13	\$126,403	\$136,149	\$146,597	\$0	\$146,597	\$0
4150-4151	Financial Administration	13	\$39,690	\$40,603	\$41,189	\$0	\$41,189	\$0
4152	Revaluation of Property	13	\$39,042	\$68,000	\$62,000	\$0	\$62,000	\$0
4153	Legal Expense	13	\$25,216	\$100,000	\$100,000	\$0	\$100,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	13	\$269,628	\$276,999	\$306,895	\$0	\$306,895	\$0
4194	General Government Buildings	13	\$103,246	\$124,587	\$112,780	\$0	\$112,780	\$0
4195	Cemeteries	13	\$26,841	\$28,870	\$30,500	\$0	\$30,500	\$0
4196	Insurance	13	\$113,600	\$140,268	\$141,609	\$0	\$141,609	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,088,725	\$1,233,661	\$1,269,885	\$0	\$1,269,885	\$0
Public Safety								
4210-4214	Police	13	\$1,440,554	\$1,553,819	\$1,655,750	\$0	\$1,655,750	\$0
4215-4219	Ambulance	13	\$147,822	\$147,822	\$221,974	\$0	\$221,974	\$0
4220-4229	Fire	13	\$329,543	\$383,238	\$367,905	\$0	\$367,905	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	13	\$18,465	\$21,894	\$5,865	\$0	\$5,865	\$0
4299	Other (Including Communications)	13	\$14,742	\$29,484	\$29,484	\$0	\$29,484	\$0
Public Safety Subtotal			\$1,951,126	\$2,136,257	\$2,280,978	\$0	\$2,280,978	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	13	\$1,088,005	\$1,178,406	\$1,235,561	\$0	\$1,235,561	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	13	\$14,473	\$30,000	\$18,000	\$0	\$18,000	\$0
4319	Other	13	\$0	\$5,000	\$25,000	\$0	\$25,000	\$0
Highways and Streets Subtotal			\$1,102,478	\$1,213,406	\$1,278,561	\$0	\$1,278,561	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	13	\$250,157	\$283,950	\$291,000	\$0	\$291,000	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$250,157	\$283,950	\$291,000	\$0	\$291,000	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Health								
4411	Administration	13	\$3,229	\$3,380	\$3,380	\$0	\$3,380	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	13	\$21,000	\$21,000	\$21,000	\$0	\$21,000	\$0
Health Subtotal			\$24,229	\$24,380	\$24,380	\$0	\$24,380	\$0
Welfare								
4441-4442	Administration and Direct Assistance	13	\$40,583	\$87,985	\$89,446	\$0	\$89,446	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$40,583	\$87,985	\$89,446	\$0	\$89,446	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	13	\$28,139	\$31,373	\$31,633	\$0	\$31,633	\$0
4550-4559	Library	13	\$255,426	\$255,426	\$246,563	\$0	\$246,563	\$0
4583	Patriotic Purposes	13	\$200	\$200	\$200	\$0	\$200	\$0
4589	Other Culture and Recreation	13	\$6,290	\$7,053	\$6,053	\$0	\$6,053	\$0
Culture and Recreation Subtotal			\$290,055	\$294,052	\$284,449	\$0	\$284,449	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	13	\$2,999	\$3,700	\$4,000	\$0	\$4,000	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	13	\$0	\$355	\$355	\$0	\$355	\$0
Conservation and Development Subtotal			\$2,999	\$4,055	\$4,355	\$0	\$4,355	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	13	\$600,000	\$800,000	\$600,000	\$0	\$800,000	\$0
4721	Long Term Bonds and Notes - Interest	13	\$179,450	\$179,450	\$157,450	\$0	\$157,450	\$0
4723	Tax Anticipation Notes - Interest	13	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$779,450	\$779,451	\$757,451	\$0	\$757,451	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$809,672	\$987,438	\$0	\$0	\$0	\$0
4903	Buildings		\$34,420	\$34,420	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	13	\$300,950	\$301,550	\$308,900	\$0	\$308,900	\$0
Capital Outlay Subtotal			\$1,145,042	\$1,323,408	\$308,900	\$0	\$308,900	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	13	\$1,061,127	\$1,061,127	\$1,077,694	\$0	\$1,077,694	\$0
4914W	To Proprietary Fund - Water	13	\$898,793	\$898,793	\$906,772	\$0	\$906,772	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$1,959,920	\$1,959,920	\$1,984,466	\$0	\$1,984,466	\$0
Total Operating Budget Appropriations					\$8,573,871	\$0	\$8,573,871	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4901	Land	07	\$14,573	\$0	\$14,573	\$0
		<i>Purpose: Facilities Repair Town Park</i>				
4902	Machinery, Vehicles, and Equipment	05	\$175,000	\$0	\$175,000	\$0
		<i>Purpose: Capital Outlay Equipment Purchase DPW</i>				
4902	Machinery, Vehicles, and Equipment	06	\$97,390	\$0	\$97,390	\$0
		<i>Purpose: Equipment purchase Police Department</i>				
4909	Improvements Other than Buildings	03	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Storm Water Asset Management Grant</i>				
4915	To Capital Reserve Fund	04	\$462,500	\$0	\$462,500	\$0
		<i>Purpose: Deposit into Capital reserve</i>				
Total Proposed Special Articles			\$779,463	\$0	\$779,463	\$0



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for	Appropriations for	Committee's	Committee's
			period ending	period ending	Appropriations for	Appropriations for
			12/31/2020	12/31/2020	12/31/2020	12/31/2020
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	13	\$10,399	\$1,500	\$1,500
3186	Payment in Lieu of Taxes	13	\$42,249	\$42,249	\$42,249
3187	Excavation Tax	13	\$8,296	\$1,500	\$1,500
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	13	\$120,843	\$66,000	\$66,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$181,787	\$111,249	\$111,249
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	13	\$2,056	\$1,000	\$1,000
3220	Motor Vehicle Permit Fees	13	\$1,459,659	\$1,400,000	\$1,400,000
3230	Building Permits	13	\$77,914	\$25,000	\$25,000
3290	Other Licenses, Permits, and Fees	13	\$40,797	\$39,210	\$39,210
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,580,426	\$1,465,210	\$1,465,210
State Sources					
3351	Shared Revenues	13	\$102,298	\$102,298	\$102,298
3352	Meals and Rooms Tax Distribution	13	\$361,054	\$350,000	\$350,000
3353	Highway Block Grant	13	\$170,301	\$171,784	\$171,784
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$633,653	\$624,082	\$624,082



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Charges for Services					
3401-3406	Income from Departments	13	\$230,388	\$130,800	\$130,800
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$230,388	\$130,800	\$130,800
Miscellaneous Revenues					
3501	Sale of Municipal Property	13	\$139,312	\$1	\$1
3502	Interest on Investments	13	\$94,443	\$50,000	\$50,000
3503-3509	Other		\$18,224	\$0	\$0
Miscellaneous Revenues Subtotal			\$251,979	\$50,001	\$50,001
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$22,804	\$0	\$0
3913	From Capital Projects Funds		\$1,661,814	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	13	\$1,061,127	\$1,077,694	\$1,077,694
3914W	From Enterprise Funds: Water (Offset)	13	\$898,793	\$906,772	\$906,772
3915	From Capital Reserve Funds	06, 07, 05	\$812,559	\$286,963	\$286,963
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$4,457,097	\$2,271,429	\$2,271,429
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	03	\$0	\$30,000	\$30,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	13	\$540,000	\$500,000	\$500,000
Other Financing Sources Subtotal			\$540,000	\$530,000	\$530,000
Total Estimated Revenues and Credits			\$7,875,332	\$5,182,771	\$5,182,771



New Hampshire
Department of
Revenue Administration

2020
MS-737

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PROPOSED BUDGET NOT FINALIZED
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Budget Summary

Item	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	\$8,573,871	\$8,573,871
Special Warrant Articles	\$779,463	\$779,463
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$9,353,334	\$9,353,334
Less Amount of Estimated Revenues & Credits	\$5,182,771	\$5,182,771
Estimated Amount of Taxes to be Raised	\$4,170,563	\$4,170,563



New Hampshire
Department of
Revenue Administration

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PROPOSED BUDGET NOT FINALIZED
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Supplemental Schedule

1. Total Recommended by Budget Committee	\$9,353,334
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 (<i>Line 1 less Line 6</i>)	\$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: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$0

MARCH 14, 2020 – SECOND SESSION OF ANNUAL TOWN MEETING

(Deliberative)

ARTICLE 3 - To see if the town will vote to raise and appropriate the sum of \$30,000 (gross budget) to defray the cost for the purpose of performing asset management for the Town's storm water collection system and Public works Department, and to authorize the issuance of not more than \$30,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and, further, to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and, to further authorize the Board of Selectmen to offset a portion of said appropriation by applying for Clean Water State Revolving Funds (CWSRF) loan. Repayment of the loan funds will include up to 100% forgiveness of loan principal in an amount up to \$30,000. (2/3 ballot vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

ARTICLE 4 – To see if the Town will vote to raise and appropriate the sum of \$462,500 to be deposited into the following Capital Reserve Funds established as indicated below:

Town Equipment Capital Reserve Fund	\$ 90,000
Police Cruiser Capital Reserve Fund	\$ 55,000
Municipal Facilities Capital Reserve Fund	\$ 40,000
Fire Major Equipment Capital Reserve Fund	\$140,000
Fire Small Equipment Capital Reserve Fund	\$ 10,000
Roadway and Infrastructure Capital Reserve Fund	\$ 60,000
Revaluation Capital Reserve Fund	\$ 32,500
Cemetery Capital Reserve Fund	\$ 35,000
	<hr/>
	\$462,500

Recommended by the Board of Selectmen
Recommended by the Budget Committee

ARTICLE 5 – To see if the Town will vote to raise and appropriate the sum of \$175,000 to purchase a new Loader and accessories and to authorize the withdrawal of a sum not to exceed \$175,000 from the Town Equipment Capital Reserve Fund.

Recommended by the Board of Selectmen
Recommended by the Budget Committee

ARTICLE 6 - To see if the Town will vote to raise and appropriate the sum of \$97,390 for the purpose of purchasing two new Police Cruisers and related equipment and to authorize the withdrawal of a sum not to exceed \$97,390 from the Police Cruiser Capital Reserve Fund.

Recommended by the Board of Selectmen
Recommended by the Budget Committee

ARTICLE 7 – To see if the Town will vote to raise and appropriate the sum of \$14,573 for the purpose of repairing the basketball court, installing and repairing fencing at memorial Field and to authorize the withdrawal of a sum not to exceed \$14,573 from the Recreation Capital Reserve Fund.

Recommended by the Board of Selectmen
Recommended by the Budget Committee

ARTICLE 8 – To see if the Town will vote in accordance with RSA 80:80 V to retain a parcel of land located at 617-619 Sixth Range Road, Map 260 Lot 42 which is on a Class VI Roadway, and transfer that parcel to the Conservation Commission for the sum to be determined by the Board of Selectmen. This parcel was obtained by the Town through a Tax Collectors deed on July 6, 2011.

ARTICLE 9 – To see if the Town will vote in accordance with RSA 80:80 V to retain a parcel of land located at 6 Howard Street, Map VE Lot 37 which was obtained through a Tax Collectors deed on June 21, 2019. Since this road is a dead end, this lot will be used as a turnaround for Public Works vehicles during trash pickup and snow removal.

ARTICLE 10 – Shall the town Vote to Modify Chapter 138, Article IV of the Pembroke Town Code, entitled Elderly Exemptions under the provisions of RSA 72:39-a for elderly exemption from property tax in Pembroke, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 74 years, \$35,000; for a person 75 years of age up to 79 years, \$65,000; for a person 80 years of age or older \$125,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$23,750 or, if married, a combined net income of less than \$34,000; and own net assets not in excess of \$45,000 excluding the value of the person's residence. (Majority vote required)

ARTICLE 11 – Shall the Town vote to modify Chapter 138, Article VII of the Pembroke Town Code, entitled Disability Exemption under the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value for qualified taxpayers to be \$36,750. To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 consecutive years. In addition the taxpayer must have a net income of not more than \$17,300 or if married, a combined net income of not more than \$26,300, and own net assets not in excess of \$45,000 excluding the value of the person's residence. (Majority vote required)

ARTICLE 12 – Shall we allow the operation of sports book retail locations within the Town?

ARTICLE 13 – To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of \$8,573,871 for the 2020 municipal operating budget, not including appropriations by special warrant articles and other appropriations voted separately.

Recommended by the Board of Selectmen
Recommended by the Budget Committee

ARTICLE 14 - To transact any other business that may legally come before said meeting.

TOWN

SUMMARY OF EXPENSE ACCOUNTS

<u>DEPARTMENT</u>	<u>Budget 2020</u>	<u>Budget 2019</u>	<u>(OVER)/ UNDER</u>
Elected Officials	14,211	14,211	0
Town Administration	314,104	303,974	(10,130)
Town Clerk	138,444	129,996	(8,448)
Elections	8,153	6,153	(2,000)
Auditing	17,046	16,745	(301)
Tax Collecting	14,458	14,223	(235)
Information Systems	8,000	8,000	0
Budget Committee	1,685	1,635	(50)
Assessing Services	62,000	68,000	6,000
Legal Services	100,000	100,000	0
Planning and Land Use	294,395	264,799	(29,596)
Planning Board	8,438	8,388	(50)
Zoning Board	4,062	3,812	(250)
General Government Buildings	112,780	124,587	11,807
Cemeteries	30,500	28,870	(1,630)
Liability Insurance	77,777	76,539	(1,238)
Liability Deductible	2,000	2,000	0
Unemployment	2,918	2,244	(674)
Workers Compensation	58,914	59,485	571
Police	1,655,750	1,553,819	(101,931)
Ambulance	221,974	147,822	(74,152)
Fire	367,905	383,238	15,333
Other Fire	29,484	29,484	0
Emergency Management	5,865	21,894	16,029
Public Works	1,235,561	1,178,406	(57,155)
Engineering	25,000	5,000	(20,000)
Union Contract	0		0
Street Lighting	18,000	30,000	12,000
Solid Waste Division	15,500	11,000	(4,500)
Solid Waste Collection	222,000	220,000	(2,000)
Solid Waste Recycling	20,000	15,000	(5,000)
Solid Waste Hazardous	500	7,950	7,450
Container Removal	33,000	30,000	(3,000)
Health	3,380	3,380	0
Welfare	34,446	32,985	(1,461)
CAP	21,000	21,000	0
Direct Assistance	55,000	55,000	0
Recreation	31,633	31,373	(260)
Memorial Day	200	200	0

TOWN

Old Home Day	5,803	5,803	0
Meet me In Suncook	0	1,000	1,000
Christmas In The Village	250	250	0
Conservation	4,000	3,700	(300)
Economic Development	355	355	0
Principal Bonds	600,000	600,000	0
Interest Bonds	157,450	179,450	22,000
Tax Anticipation Notes	1	1	0
Road Infrastructure	305,300	297,950	(7,350)
Library	246,563	255,426	8,863
Sewer	1,077,694	1,061,127	(16,567)
Water	906,772	898,793	(7,979)
Video Streaming	3,600	3,600	0
			0
Total Operating Budget	8,573,871	8,318,667	(255,204)
			0
			0
CIP Vehicles	272,390	980,414	708,024
CIP Equipment	30,000	7,024	(22,976)
CIP Buildings			0
CIP Facilities	14,573		(14,573)
Union Street Wall			0
CIP Clock Tower		34,420	34,420
Capital Reserve	427,500	437,500	10,000
Cemetery Capital Reserve	35,000	10,000	(25,000)
Energy Capital Reserve		15,000	15,000
Subtotal Capital Expenditures	779,463	1,484,358	704,895
Totals	9,353,334	9,803,025	449,691

2020 Increase **255,204.00**

Water increase/no tax impact -7,979.00
Sewer Increase/no tax impact -16,567.00

Subtotal **230,658.00**

53 pay weeks -41,187.94
Ambulance contractual expenses -74,152.00
EPA Mandated Storm Water Exp. -20,000.00

95,318.06

**TRUST FUND REPORT OF THE TOWN OF PEMBROKE,
NEW HAMPSHIRE ON DECEMBER 31, 2019
SCHEDULE OF TRUST BALANCES - MUNICIPAL**

Cemetery Trusts - Unexpendible Balance	\$29,355.82
Cemetery Trust - Available for Distribution (D)	42,099.05
Library Book Fund - Unexpendible Balance	4,666.62
Library Book Fund - Available for Distribution (E)	16.28
Library Media Fund - Available for Distribution (E)	5,072.29
Cemetery Improvements - Available for Distribution (D)	3,470.81
Cemetery Donation Fund - Available for Distribution (D)	232.33
Town Equipment Fund - Available for Distribution (C)	399,616.03
Police Cruiser Replacement - Available for Distribution (C)	110,761.15
Police Small Equipment Fund - Available for Distribution (D)	71,484.29
Fire Major Equipment Fund - Available for Distribution (C)	113,854.37
Fire Small Equipment Fund - Available for Distribution (D)	106,491.80
Recreation Capital Reserve - Available for Distribution (C)	65,675.64
Sidewalk Building & Repair Fund - Available for Distribution (C)	42,253.59
Water Works Capital Reserve I - Available for Distribution (A)	0.00
Water Works Capital Reserve II- Available for Distribution (A)	0.00
Sewer Commission - Capital Improvements (B)	241,569.93
Sewer Commission - Repair & Replacement (B)	134,505.29
Sewer Commission - Sewer Plant Reserve (B)	34,986.33
Sewer Commission - Equip & Buildings (B)	114,205.08
Energy Savings Capital Reserve (D)	27,535.10
Town Hall Cupola Fund - Available for Distribution (D)	1,075.89
Town Clock Fund - Available for Distribution (D)	2,431.53
Sewer & Water Capital Reserve - Available for Distribution (D)	65,686.57
Municipal Facilities Capital Reserve (D)	260,831.00
Property Revaluation Fund (D)	105,460.13
Town Roadway & Infrastructure Fund - Available for Distribution (D)	84,895.87
TOTAL UNEXPENDIBLE FUNDS	34,022.44
PRESENT ACCOUNT BALANCE	<u>2,034,210.35</u>

TOTAL TRUST FUNDS

\$2,068,232.79

Distribution legend:

(A) Water Commissioners are Agents to Expend.

(B) Sewer Commissioners are Agents to Expend.

(C) Warrant Article at Town Meeting Required for Expenditure.

(D) Selectmen are Agents to Expend.

(E) Library Trustees are Agents to Expend.



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**Proposed Budget
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, 2020 to June 30, 2021

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

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
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$7,065,539	\$7,364,269	\$7,536,250	\$0	\$6,729,750	\$806,500
1200-1299	Special Programs	02	\$3,053,841	\$3,226,854	\$3,555,230	\$0	\$3,555,230	\$0
1300-1399	Vocational Programs	02	\$560,873	\$632,875	\$664,755	\$0	\$664,755	\$0
1400-1499	Other Programs	02	\$426,375	\$467,156	\$497,041	\$0	\$497,041	\$0
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			\$11,106,628	\$11,691,154	\$12,253,276	\$0	\$11,446,776	\$806,500
Support Services								
2000-2199	Student Support Services	02	\$1,169,666	\$1,124,336	\$1,156,456	\$0	\$1,156,456	\$0
2200-2299	Instructional Staff Services	02	\$310,346	\$368,914	\$376,186	\$0	\$376,186	\$0
Support Services Subtotal			\$1,480,012	\$1,493,250	\$1,532,642	\$0	\$1,532,642	\$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	\$51,768	\$51,699	\$52,176	\$0	\$52,176	\$0
General Administration Subtotal			\$51,768	\$51,699	\$52,176	\$0	\$52,176	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	02	\$678,432	\$682,761	\$673,364	\$0	\$673,364	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$1,382,887	\$1,439,539	\$1,456,616	\$0	\$1,456,616	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,472,781	\$1,506,098	\$1,488,848	\$0	\$1,488,848	\$0
2700-2799	Student Transportation	02	\$729,114	\$798,427	\$813,707	\$0	\$813,707	\$0
2800-2999	Support Service, Central and Other	02	\$6,556,426	\$6,379,513	\$7,145,364	\$0	\$7,145,364	\$0
Executive Administration Subtotal			\$10,819,640	\$10,806,338	\$11,577,899	\$0	\$11,577,899	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$673,969	\$695,571	\$648,183	\$0	\$648,183	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$673,969	\$695,571	\$648,183	\$0	\$648,183	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$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	02	\$41,236	\$75,000	\$3	\$0	\$3	\$0
4900	Other Facilities Acquisition and Construction	02	\$667,331	\$666,415	\$665,689	\$0	\$665,689	\$0
Facilities Acquisition and Construction Subtotal			\$708,567	\$741,415	\$665,692	\$0	\$665,692	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$45,000	\$45,000	\$45,000	\$0	\$45,000	\$0
5120	Debt Service - Interest	02	\$4,050	\$5,850	\$3,600	\$0	\$3,600	\$0
Other Outlays Subtotal			\$49,050	\$50,850	\$48,600	\$0	\$48,600	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2021 (Recommended)	Appropriations for period ending 6/30/2021 (Not Recommended)	Committee's period ending 6/30/2021 (Recommended)	Committee's period ending 6/30/2021 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	02	\$11,358	\$5,123	\$3,000	\$0	\$3,000	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	02	\$0	\$80,000	\$1	\$0	\$1	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	02	\$93,013	\$45,190	\$101,861	\$0	\$101,861	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$104,371	\$130,313	\$104,862	\$0	\$104,862	\$0
Total Operating Budget Appropriations					\$26,883,330	\$0	\$26,076,830	\$806,500



New Hampshire
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Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (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
4600	Building Improvement Services	03	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: To Withdraw from Capital Reserve Fund Purpose of F</i>				
5251	To Capital Reserve Fund	04	\$102,500	\$0	\$0	\$102,500
		<i>Purpose: To Raise and Appropriate Funds for the Purpose of</i>				
5252	To Expendable Trusts/Fiduciary Funds	07	\$35,000	\$0	\$35,000	\$0
		<i>Purpose: Vole to Raise and Appropriate for the Purpose of I</i>				
5252	To Expendable Trusts/Fiduciary Funds	08	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Raise and Appropriate to Increase the Technology E</i>				
5252	To Expendable Trusts/Fiduciary Funds	09	\$37,500	\$0	\$37,500	\$0
		<i>Purpose: Raise and Appropriate Funds to Be Added to the Equ</i>				
Total Proposed Special Articles			\$215,000	\$0	\$112,500	\$102,500



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Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
1100-1199	Regular Programs	05	\$260,012	\$0	\$0	\$260,012
		<i>Purpose: Raise and Appropriate for the Purpose of Approving</i>				
1200-1299	Special Programs	05	\$51,299	\$0	\$0	\$51,299
		<i>Purpose: Raise and Appropriate for the Purpose of Approving</i>				
1300-1399	Vocational Programs	05	\$8,428	\$0	\$0	\$8,428
		<i>Purpose: Raise and Appropriate for the Purpose of Approving</i>				
2000-2199	Student Support Services	05	\$22,501	\$0	\$0	\$22,501
		<i>Purpose: Raise and Appropriate for the Purpose of Approving</i>				
2200-2299	Instructional Staff Services	05	\$3,561	\$0	\$0	\$3,561
		<i>Purpose: Raise and Appropriate for the Purpose of Approving</i>				
2800-2999	Support Service, Central and Other	05	\$91,153	\$0	\$0	\$91,153
		<i>Purpose: Raise and Appropriate for the Purpose of Approving</i>				
4900	Other Facilities Acquisition and Construction	10	\$80,000	\$0	\$0	\$80,000
		<i>Purpose: Authority to Negotiate Property</i>				
Total Proposed Individual Articles			\$516,954	\$0	\$0	\$516,954



New Hampshire
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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
Local Sources					
1300-1349	Tuition	02	\$5,756,786	\$5,821,285	\$5,821,285
1400-1449	Transportation Fees	02	\$5,000	\$5,000	\$5,000
1500-1599	Earnings on Investments	02	\$10,091	\$12,250	\$12,250
1600-1699	Food Service Sales	02	\$369,443	\$362,117	\$362,117
1700-1799	Student Activities	02	\$5,000	\$5,000	\$5,000
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$128,613	\$132,214	\$132,214
Local Sources Subtotal			\$6,274,933	\$6,337,866	\$6,337,866
State Sources					
3210	School Building Aid	02	\$224,476	\$229,213	\$229,213
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$19,508	\$19,099	\$19,099
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$1,000	\$1,000	\$1,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$244,984	\$249,312	\$249,312



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
Federal Sources					
4100-4539	Federal Program Grants	02	\$269,357	\$269,357	\$269,357
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$276,257	\$256,751	\$256,751
4570	Disabilities Programs	02	\$410,287	\$410,286	\$410,286
4580	Medicaid Distribution		\$33,719	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$989,620	\$936,394	\$936,394
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	\$75,000	\$30,000	\$30,000
5252	Transfer from Expendable Trust Funds	02	\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	02	\$5,123	\$3,000	\$3,000
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	08, 09, 07	\$0	\$82,500	\$82,500
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$80,123	\$115,500	\$115,500
Total Estimated Revenues and Credits			\$7,589,660	\$7,639,072	\$7,639,072



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Budget Summary

Item	School Board	Budget Committee
	Period ending 6/30/2021 (Recommended)	Period ending 6/30/2021 (Recommended)
Operating Budget Appropriations	\$26,883,330	\$26,076,830
Special Warrant Articles	\$215,000	\$112,500
Individual Warrant Articles	\$516,954	\$0
Total Appropriations	\$27,615,284	\$26,189,330
Less Amount of Estimated Revenues & Credits	\$7,639,072	\$7,639,072
Less Amount of State Education Tax/Grant	\$7,527,903	\$7,527,903
Estimated Amount of Taxes to be Raised	\$12,448,309	\$11,022,355



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$26,189,330
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 (<i>Line 1 less Line 6</i>)	\$26,189,330
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,618,933
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$436,954
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>)	\$28,808,263

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 7th day of March, 2020 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 \$26,076,830 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 of \$26,883,330[3-1]
Budget Committee Recommends Approval of \$26,076,830[9-2]*

3. To see if the Pembroke School District will vote to raise and appropriate the sum of **thirty thousand dollars (\$30,000)** for the purpose of floor replacement and exterior painting district wide, with said funds to come from the **School Building Capital Reserve Fund** previously established for these purposes.

*School Board Recommends Approval [4-0]
Budget Committee Recommends Approval [8-3]*

4. To see if the Pembroke School District will vote to raise and appropriate the sum of **one hundred and two thousand five hundred dollars (\$102,500)** to be added to the **School Building Capital Reserve Fund** for the purpose of continuing work on the Capital Improvement Projects, ADA upgrades district wide, gas fired heating units at Pembroke Academy, hot water heaters and dishwashers district wide, fire/life safety district wide and to certify and extend fume hoods at Pembroke Academy and Three Rivers School.

*School Board Recommends Approval [4-0]
Budget Committee Does Not Recommend Approval [2-8]*

5. To see if the Pembroke School District will vote to approve the cost items set forth in the collective bargaining agreement reached between the Pembroke School Board and the **Education Association of Pembroke** for the 2020/21, 2021/22, and 2022/23 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

2020/21	\$436,954
2021/22	\$420,339
2022/23	\$406,969

and further to raise and appropriate the sum of \$436,954 for the 2020/21 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

*School Board Recommends Approval [4-0]
Budget Committee Does Not Recommend Approval [1-9]*

6. To see if the Pembroke School District, if Article #5 is defeated, will authorize the governing body to call one special meeting, at its option, to address Article #5 cost items only? (Majority vote)

7. To see if the Pembroke School District will vote to raise and appropriate the sum of up to **thirty-five thousand dollars (\$35,000)**, to be added to the **Site Improvement Expendable Trust Fund** previously established, for the purpose of redesigning the old main entrance at Pembroke Academy, (the horse shoe) and to fund paving district wide, with such amount to be funded from the June 30, 2020 unassigned fund balance available for transfer on July 1, 2020.

*School Board Recommends Approval [4-0]
Budget Committee Recommends Approval [9-1]*

8. To see if the Pembroke School District will vote to raise and appropriate the sum of up to **ten thousand dollars (\$10,000)** to be added to the **Technology Expendable Trust Fund** previously established, with such amount to be funded from the June 30, 2020 unassigned fund balance available for transfer on July 1, 2020.

*School Board Recommends Approval [4-0]
Budget Committee Recommends Approval [10-0]*

9. To see if the Pembroke School District will vote to raise and appropriate the sum of up to **thirty-seven thousand five hundred dollars (\$37,500)** to be added to the **Equipment Installation & Labor Expendable Trust Fund** previously established, for the purpose of replacing and maintaining camera systems district wide, a new pickup truck and zero turn mower, with such amount to be funded from the June 30, 2020 unassigned fund balance available for transfer on July 1, 2020.

*School Board Recommends Approval [4-0]
Budget Committee Recommends Approval [7-4]*

10. To see if the Pembroke School District will authorize the Pembroke School Board to negotiate for the acquisition of a 14 +/- acre parcel of real property located at 245 Pembroke Hill Road on such terms and conditions as it deems to be in the best interest of the District and further to raise and appropriate the sum of eighty thousand dollars (\$80,000), with the understanding that the School Board need not expend the entire appropriation, and may decline to acquire the property if it deems the purchase price or the terms of sale to not be in the best interest of the District?

*School Board Recommends Approval [4-0]
Budget Committee Does Not Recommend Approval [2-9]*

11. To see if the Pembroke School District will vote to authorize the School Board to convey the District-owned property known as The Grange, located at 302 Pembroke Street on such terms and conditions as deemed in the public interest by the School Board.

School Board Recommends Approval [4-0]

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.