

TOWN OF PEMBROKE

MUNICIPAL NEWSLETTER

Town Hall 603-485-4747 / Website pembroke-nh.com
2024 TOWN AND SCHOOL MEETING INFORMATION



SCHOOL DISTRICT MEETING
Saturday March 9, 2024 10:00 AM
Pembroke Academy Auditorium

TOWN AND SCHOOL ELECTIONS

Tuesday March 12, 2024
11:00 AM - 7:00 PM
Pembroke Academy Gymnasium



TOWN MEETING
Saturday March 16, 2024 10:00 AM
Pembroke Academy Auditorium

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- ☐ Dog Licensing

2024 TOWN MEETING WARRANT

TOWN OF PEMBROKE, NH

To the inhabitants of the Town of Pembroke in the County of Merrimack in said State qualified to vote in town affairs. Voters are hereby notified to meet at the Pembroke Academy Gymnasium at 209 Academy Road in Pembroke, NH on Tuesday March 12, 2024 from 11:00 a.m. until 7:00 p.m. for the casting of ballots. Voters are further notified to meet at Pembroke Academy Auditorium at 209 Academy Road in Pembroke, NH on Saturday March 16, 2024, at 10:00 a.m., to discuss, amend and act upon the following articles, proposed 2024 budget and all other matters to come before the meeting.

MARCH 12, 2024 – FIRST SESSION OF ANNUAL TOWN MEETING (Official Ballot Voting)

ARTICLE 1 – To choose all necessary officers for the ensuing year.

OFFICE	TERM/Years
Town Clerk	1 yr
Treasurer	1 yr
Moderator	2 yrs
Selectman	3 yrs
Sewer Commissioner	3 yrs
Sewer Commissioner	2 yrs
Water Commissioner	5 yrs
Library Trustee	1 yr
Library Trustee	3 yrs
Trust Fund Trustee	3 yrs
Supervisor of the Checklist	6 yrs

ARTICLE 2 – AMEND ZONING ORDINANCE

Amendment #1

Are you in favor of the adoption of Amendment #1, as proposed by the Planning Board, for the Pembroke Zoning Ordinance as follows: amend Article VIII, Signs to remove content-based regulations in accordance with the 2014 Supreme Court ruling on content-neutrality as it relates to the first amendment, reformat the Ordinance to be user-friendly, and amend 143-28.G. Minor Home Business, §143-29.G. Major Home Business, §143-30.1.D.(5) Office Conversion, and §143-42.F. Commercial Kennels as they relate to signs and content-neutrality. No substantive changes are proposed to the regulations?

The purpose of Amendment #1 is to comply with a 2014 Supreme Court ruling on first amendment rights relative to the Zoning Ordinance and to improve the formatting of the Sign Ordinance. No substantive changes are included in this amendment.

Amendment #2

Are you in favor of the adoption of Amendment #2, as proposed by the Planning Board, for the Pembroke Zoning Ordinance to amend Article VIII, Signs to allow off-premise signs in the B1, B2, and LO Districts by special exception of the Zoning Board?

The purpose of Amendment #2 is to allow off-premises signs in the B1, B2, and LO Districts

by special exception where they are currently prohibited.

Amendment #3

Are you in favor of the adoption of Amendment #3, as proposed by the Planning Board, for the Pembroke Zoning Ordinance to amend Article VIII, Signs to allow signs to cover window sills and architectural molding?

The purpose of Amendment #3 is to allow signs to cover window sills and architectural molding, which is currently prohibited.

Amendment #4

Are you in favor of the adoption of Amendment #4, as proposed by the Planning Board, for the Pembroke Zoning Ordinance as follows: amend §143-8, Definitions and §143-69, Floodplain Development District as necessary to comply with requirements of the National Flood Insurance Program?

The purpose of Amendment #4 is to adopt FEMA-mandated amendments to remain in compliance with the National Flood Insurance Program.

Amendment #5

Are you in favor of the adoption of Amendment #5, as proposed by the Planning Board, for the Pembroke Zoning Ordinance to amend the provisions regarding Manufactured Housing Parks by inserting proper references to the Table of Dimensional and Density Standards, which was updated last year?

The purpose of Amendment #5 is a clean-up item to update a reference to the Table of Dimensional and Density Standards, which was reformatted last year.

Amendment #6

Are you in favor of the adoption of Amendment #6, as proposed by the Planning Board, for the Pembroke Zoning Ordinance to remove from the purposes of the Wetlands Protection District the purpose of "encouraging uses that can be appropriately and safely located in wetland areas"?

The purpose of Amendment #6 is to clarify that uses in the wetlands are not encouraged, as identified in the 2020 Pembroke Master Plan.

***MARCH 16, 2024 – SECOND SESSION OF ANNUAL
TOWN MEETING
(Deliberative)***

ARTICLE 3 - To see if the town will vote to raise and appropriate the sum of \$152,000 (gross budget) to defray the cost for the purpose of performing a stormwater infrastructure project for Memorial Park drainage improvements phase 2 and associated MS 4 requirements, and to authorize the issuance of not more than \$152,000 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 and expending Clean Water State Revolving Funds (CWSRF) loan funds. Repayment of the loan funds will include up to 100% forgiveness of loan principal in an amount up to \$110,400. (3/5 ballot vote required)

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

ARTICLE 4- To see if the Town will vote to raise and appropriate the sum of \$730,402 to purchase a new EV refuse truck with accessories and to further authorize the transfer of a sum not to exceed \$100,000 from the Town Equipment Capital Reserve Fund to cover the Town's cost of 5%. The Town of Pembroke has applied for a grant through the State of NH DES which will provide approximately 95% reimbursement of the total cost. These funds are being made available as part of a grant that was obtained by the State from the Volkswagen Environmental Mitigation Trust Fund/Granite State Clean Fleets. This warrant article is contingent upon receiving the funding from the State.

Recommended by the Board of Selectmen 4-0
Recommended by the Budget Committee 10-0

ARTICLE 5 – To see if the Town will vote to establish a Pembroke EMS Ambulance Fund pursuant to RSA 31:95-h I (b) to continue providing ambulance services for the Town of Pembroke. The money received from fees and charges for EMS/Ambulance services, shall be allowed to accumulate from year to year and shall not be part of the Town's General Fund unreserved fund balances. All expenditures related to this fund shall be for payroll and operational expenses associated with continuing to provide an ambulance service to the community. The Town Treasurer shall have custody of all monies in the fund, and shall pay out the same only upon the order of the Board of Selectmen, and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. This fund will replace the Tri Town EMS Intermunicipal fund that was created in March 17, 2012 which will be dissolved due to the Town of Allentown cancelling the intermunicipal agreement/contract for joint ambulance services with Pembroke which is effective July 1, 2024. Any funds remaining in the previously established fund from 2012 will not be transferred to either Town until the dissolution is complete and the financial records have been audited by a certified public accounting firm.

Recommended by the Board of Selectmen 5-0

ARTICLE 6 – 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, \$47,250; for a person 75 years of age up to 79 years, \$87,750; for a person 80 years of age or older \$168,750. To qualify, the person must have been a New Hampshire resident for at least the last 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 the last 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$28,407 or, if married, a combined net income of less than \$40,667; and own net assets not in excess of \$45,000 excluding the value of the person's residence.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

ARTICLE 7 – To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of \$11,624,396 for the 2024 municipal operating budget, not including appropriations by special warrant articles and other appropriations voted separately.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

ARTICLE 8 – To see if the Town will vote to raise and appropriate the sum of \$845,500 to be deposited into the following Capital Reserve Funds established as indicated below:

Town Equipment Capital Reserve Fund	\$275,000
Police Cruiser Capital Reserve Fund	\$ 65,000
Municipal Facilities Capital Reserve Fund	\$ 75,000
Fire Major Equipment Capital Reserve Fund	\$162,000
Fire Small Equipment Capital Reserve Fund	\$ 40,000
Roadway and Infrastructure Capital Reserve Fund	\$ 50,000
Revaluation Capital Reserve Fund	\$ 30,000
Cemetery Capital Reserve Fund	\$ 10,000
Ambulance Repl./Equip. Cap. Res. Fund.	\$121,000
Recreation Capital Reserve Fund	\$ 10,000
Town Clock Fund	\$ 7,500
	<hr/>
	\$845,500

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 8-2

ARTICLE 9 – To see if the Town will vote to raise and appropriate the sum of \$60,250 to purchase a new Hot Patcher and accessories for the Public Works Department which is used to patch pot holes and to fund this appropriation by authorizing the withdrawal of a sum not to exceed \$60,250 from the Town Equipment Capital Reserve Fund.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

ARTICLE 10 – To see if the Town will vote to raise and appropriate the sum of \$54,850 to purchase a new Police Cruiser and accessories and to fund this appropriation by authorizing the withdrawal of a sum not to exceed \$54,850 from the Police Cruiser Capital Reserve Fund.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 9-1

ARTICLE 11 – To see if the Town will vote to raise and appropriate the sum of \$5,000 to purchase a video surveillance System for Memorial Park and to fund this appropriation by authorizing the withdrawal of a sum not to exceed \$5,000 from the Recreation Capital Reserve Fund.

Recommended by the Board of Selectmen 5-0
Recommended by the Budget Committee 10-0

ARTICLE 12 – To accept the reports of all boards, committees, auditors and commissions as printed in the 2023 Town report and to transact any other business that may legally come before said meeting.

Given under our hands and seal this _____ day of **February** 2024.

Karen Yeaton, Chairman

Sandy Goulet, Vice Chairman

Richard Bean

Peter Gagyí

Richard Frederickson

Board of Selectmen
Town of Pembroke, NH

TOWN MEETING WARRANT FOR PEMBROKE, NEW HAMPSHIRE

Posting Certification

We hereby certify that we gave notice to the inhabitants within named, to meet at the time and place and for the purpose within mentioned, by posting an attested copy of the attached Warrant at the Pembroke Town Hall, Pembroke Library, and Pembroke Academy on the _____ day of February, 2024.

Karen Yeaton, Chairman

Sandy Goulet, Vice Chairman

Richard Bean

Peter Gagyí

Richard Frederickson

Board of Selectmen
Town of Pembroke, NH



New Hampshire
Department of
Revenue Administration

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Proposed Budget

Pembroke

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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/>



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
General Government								
4130	Executive	07	\$383,805	\$409,484	\$423,702	\$0	\$423,702	\$0
4140	Election, Registration, and Vital Statistics	07	\$214,052	\$224,968	\$255,088	\$0	\$255,088	\$0
4150	Financial Administration	07	\$41,599	\$47,395	\$49,193	\$0	\$49,193	\$0
4152	Property Assessment	07	\$77,800	\$61,000	\$65,000	\$0	\$65,000	\$0
4153	Legal Expense	07	\$34,104	\$75,000	\$55,000	\$0	\$55,000	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191	Planning and Zoning	07	\$299,840	\$309,499	\$334,304	\$0	\$334,304	\$0
4194	General Government Buildings	07	\$119,619	\$132,345	\$131,058	\$0	\$131,058	\$0
4195	Cemeteries	07	\$36,752	\$37,830	\$40,180	\$0	\$40,180	\$0
4196	Insurance Not Otherwise Allocated	07	\$154,797	\$156,798	\$185,088	\$0	\$185,088	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,362,368	\$1,454,319	\$1,538,613	\$0	\$1,538,613	\$0
Public Safety								
4210	Police	07	\$1,651,325	\$2,022,950	\$2,226,591	\$0	\$2,226,591	\$0
4215	Ambulances	07	\$149,358	\$149,358	\$658,788	\$0	\$658,788	\$0
4220	Fire	07	\$336,006	\$437,172	\$444,669	\$0	\$444,669	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management	07	\$3,589	\$5,880	\$5,880	\$0	\$5,880	\$0
4299	Other Public Safety	07	\$29,639	\$29,984	\$29,984	\$0	\$29,984	\$0
Public Safety Subtotal			\$2,169,917	\$2,645,344	\$3,365,912	\$0	\$3,365,912	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	07	\$1,292,513	\$1,334,346	\$1,468,861	\$0	\$1,468,861	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	07	\$12,404	\$19,000	\$19,000	\$0	\$19,000	\$0
4319	Other Highway, Streets, and Bridges	07	\$2,707	\$25,000	\$15,000	\$0	\$15,000	\$0
Highways and Streets Subtotal			\$1,307,624	\$1,378,346	\$1,502,861	\$0	\$1,502,861	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	07	\$390,334	\$472,250	\$495,500	\$0	\$495,500	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$390,334	\$472,250	\$495,500	\$0	\$495,500	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	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
Health								
4411	Health Administration	07	\$3,229	\$3,380	\$3,380	\$0	\$3,380	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	07	\$21,000	\$21,000	\$21,000	\$0	\$21,000	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$24,229	\$24,380	\$24,380	\$0	\$24,380	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Welfare								
4441	Welfare Administration	07	\$61,348	\$94,295	\$42,534	\$0	\$42,534	\$0
4442	Direct Assistance	07	\$0	\$0	\$55,000	\$0	\$55,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$61,348	\$94,295	\$97,534	\$0	\$97,534	\$0
Culture and Recreation								
4520	Parks and Recreation	07	\$31,962	\$36,214	\$35,183	\$0	\$35,183	\$0
4550	Library	07	\$276,288	\$276,288	\$326,804	\$0	\$326,804	\$0
4583	Patriotic Purposes	07	\$500	\$500	\$500	\$0	\$500	\$0
4589	Other Culture and Recreation	07	\$5,523	\$7,089	\$7,089	\$0	\$7,089	\$0
Culture and Recreation Subtotal			\$314,273	\$320,091	\$369,576	\$0	\$369,576	\$0
Conservation and Development								
4611	Conservation Administration	07	\$6,464	\$7,000	\$7,000	\$0	\$7,000	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development	07	\$0	\$0	\$355	\$0	\$355	\$0
4659	Other Economic Development		\$0	\$355	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$6,464	\$7,355	\$7,355	\$0	\$7,355	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt	07	\$540,600	\$540,600	\$440,600	\$0	\$440,600	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	07	\$165,706	\$165,401	\$132,878	\$0	\$132,878	\$0
4723	Interest on Tax and Revenue Anticipation Notes	07	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$706,306	\$706,002	\$573,479	\$0	\$573,479	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$357,613	\$380,420	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	07	\$756,765	\$802,600	\$775,000	\$0	\$775,000	\$0
Capital Outlay Subtotal			\$1,114,378	\$1,183,020	\$775,000	\$0	\$775,000	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	07	\$1,797,625	\$1,797,625	\$1,697,842	\$0	\$1,697,842	\$0
4914W	To Water Proprietary Fund	07	\$992,506	\$992,506	\$1,176,344	\$0	\$1,176,344	\$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			\$2,790,131	\$2,790,131	\$2,874,186	\$0	\$2,874,186	\$0
Total Operating Budget Appropriations					\$11,624,396	\$0	\$11,624,396	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (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	03 <i>Purpose: DES Grant for Memorial Park and stormwater MS4</i>	\$162,000	\$0	\$162,000	\$0
4902	Machinery, Vehicles, and Equipment	04 <i>Purpose: EV Trash Truck Grant</i>	\$730,402	\$0	\$730,402	\$0
4902	Machinery, Vehicles, and Equipment	09 <i>Purpose: Hot patcher</i>	\$60,250	\$0	\$60,250	\$0
4902	Machinery, Vehicles, and Equipment	10 <i>Purpose: Purchase Cruiser</i>	\$54,850	\$0	\$54,850	\$0
4909	Improvements Other than Buildings	11 <i>Purpose: Security Cameras</i>	\$5,000	\$0	\$5,000	\$0
4915	To Capital Reserve Funds	08 <i>Purpose: Deposit into Capital Reserve</i>	\$835,500	\$0	\$835,500	\$0
4916	To Expendable Trusts	08 <i>Purpose: Deposit into Capital Reserve</i>	\$10,000	\$0	\$10,000	\$0
Total Proposed Special Articles			\$1,848,002	\$0	\$1,848,002	\$0



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for period ending 12/31/2024 (Recommended)	Appropriations for period ending 12/31/2024 (Not Recommended)	Committee's Appropriations for period ending 12/31/2024 (Recommended)	Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	07	\$14,522	\$1,500	\$1,500
3186	Payment in Lieu of Taxes	07	\$41,899	\$41,483	\$41,483
3187	Excavation Tax	07	\$13,945	\$1,500	\$1,500
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	07	\$55,517	\$38,500	\$38,500
Taxes Subtotal			\$125,883	\$82,983	\$82,983
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	07	\$1,570,414	\$1,500,000	\$1,500,000
3230	Building Permits	07	\$56,797	\$25,000	\$25,000
3290	Other Licenses, Permits, and Fees	07	\$49,022	\$38,210	\$38,210
Licenses, Permits, and Fees Subtotal			\$1,676,233	\$1,563,210	\$1,563,210
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	07	\$690,457	\$400,000	\$400,000
3353	Highway Block Grant	07	\$215,117	\$165,000	\$165,000
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



New Hampshire
Department of
Revenue Administration

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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	04	\$5,195	\$630,402	\$630,402
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$910,769	\$1,195,402	\$1,195,402
Charges for Services					
3401	Income from Departments	07	\$123,876	\$71,000	\$71,000
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$123,876	\$71,000	\$71,000
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	07	\$7,616	\$1	\$1
3502	Interest on Investments	07	\$221,240	\$60,000	\$60,000
3503	Other		\$7,195	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	07	\$0	\$7,000	\$7,000
Miscellaneous Revenues Subtotal			\$236,050	\$67,001	\$67,001
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



New Hampshire
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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	07	\$1,797,825	\$1,697,842	\$1,697,842
3914W	From Water Proprietary Fund	07	\$992,506	\$1,176,344	\$1,176,344
3915	From Capital Reserve Funds	11, 04, 09, 10	\$645,012	\$220,100	\$220,100
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$3,435,143	\$3,094,286	\$3,094,286
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$152,000	\$152,000
9998	Amount Voted from Fund Balance		\$1,112,850	\$0	\$0
9999	Fund Balance to Reduce Taxes	07	\$555,000	\$500,000	\$500,000
Other Financing Sources Subtotal			\$1,667,850	\$652,000	\$652,000
Total Estimated Revenues and Credits			\$8,175,804	\$6,725,882	\$6,725,882



New Hampshire
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Budget Summary

Item	Selectmen's	Budget Committee's
	Period ending 12/31/2024 (Recommended)	Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$11,624,396	\$11,624,396
Special Warrant Articles	\$1,848,002	\$1,848,002
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$13,472,398	\$13,472,398
Less Amount of Estimated Revenues & Credits	\$6,725,882	\$6,725,882
Estimated Amount of Taxes to be Raised	\$6,746,516	\$6,746,516



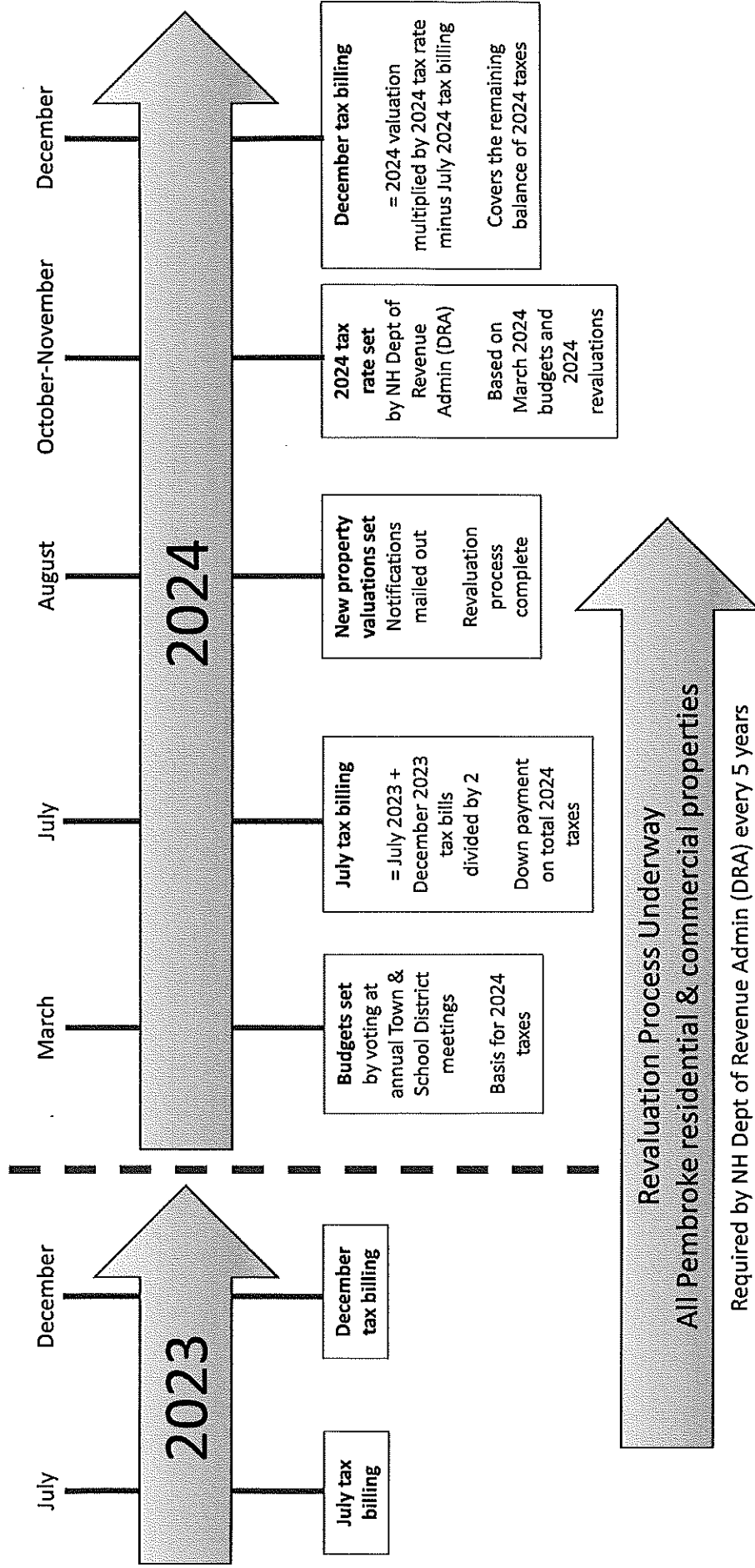
New Hampshire
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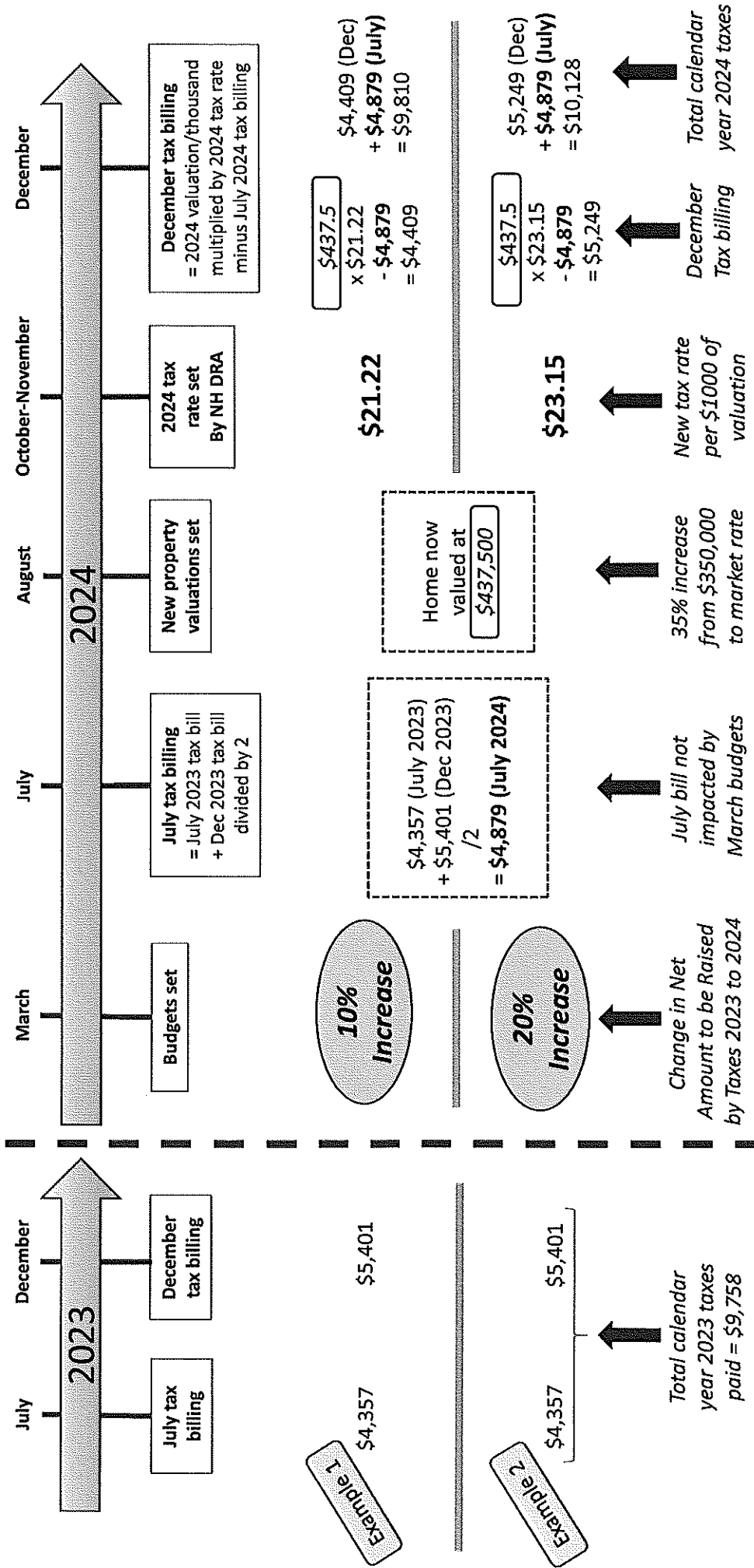
Supplemental Schedule

1. Total Recommended by Budget Committee	\$13,472,398
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$550,000
3. Interest: Long-Term Bonds & Notes	\$144,877
4. Capital outlays funded from Long-Term Bonds & Notes	\$152,000
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$846,877
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$12,625,521
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,262,552
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>)	\$14,734,950

Pembroke Property Tax Timeline



Property Tax Examples - \$350,000 Home



An abstract background featuring a dense arrangement of white, three-dimensional cubes and rectangular blocks of varying sizes. The blocks are scattered across a dark, textured surface, creating a complex, geometric pattern. Some blocks are standing upright, while others are tilted or stacked, giving a sense of depth and movement. The lighting is dramatic, with strong highlights on the top surfaces of the blocks and deep shadows in the recesses, emphasizing their three-dimensional form.

UNDERSTANDING THE PROPERTY REVALUATION PROCESS

Town of Pembroke 2024 Tax Year

THE ASSESSING DEPARTMENT FUNCTIONS

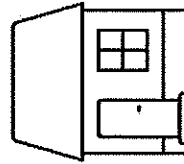
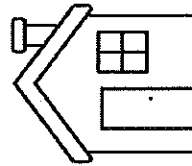
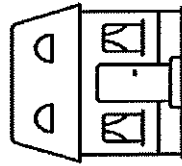
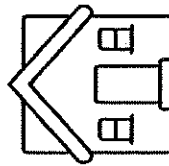
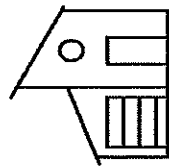
- Measure and list new construction and all building permits that effect property value
- Value all real estate within the municipality
- Provide Board of Selectmen and Tax Collector with town wide values to generate the warrant for property tax collection
- Review and investigate property tax appeals
- Manage current use, exemptions, credits, timber and gravel taxes
- Record new deeds in CAMA (computer assisted mass appraisal) system. Investigate sales to determine if they are qualified or unqualified



HOW PROPERTY IS APPRAISED

- Per NH RSA 75:1 "The Selectmen shall appraise all taxable property at its market value." Exceptions are as follows:
- Property in Current Use as per RSA 79-A:5
- Residential rental property developed subject to covenants under RSA 75:1 -a which are enrolled in the low-income housing tax credit program
- Land with Discretionary Easements under 79-C:7
- Open space land with conservation restrictions under 79-B:3
- Gravel excavations under 72-B
- Land under qualifying farm structures under 79-F
- Telecommunications poles and conduits under 72:8-c
- Utilities (electric, gas and water utility distribution assets) under 72:8-d





WHY PROPERTY VALUES MAY CHANGE ANNUALLY

- Building permits for new construction/additions/demolitions
- Physical changes or corrections to existing building and land data
(i.e. new easement or new siding)
- Zoning changes
- New subdivisions, boundary line adjustments or lot mergers
- Increases or decreases to the real estate market
- Land use changes

*****These changes take effect every April 1st*****





MARKET VALUE

RSA 75:1 "The Selectmen shall appraise all taxable property at its market value"

Market value is what a willing buyer will pay to a willing seller for a property; both buyer and seller acting knowledgeably, prudently, and neither being under any obligation to buy or sell with normal exposure time.

The Assessing Department reviews all deeds monthly to determine if a sale is qualified (arm's length) or unqualified (i.e. foreclosure; relatives; not offered on open market; duress; personal property included; short sales, etc.).

To make this determination the Assessor reviews not only the deeds but also mails sales questionnaires, reviews fee appraisals, consults with local realtors, reviews state PA-34 forms, makes a personal inspection of the property and reviews on-line listings.



REVALUATION OF PEMBROKE 2024

Full re-appraisals of all taxable and exempt properties are required at least once every five years by the State of New Hampshire's Department of Revenue Administration (NH DRA)

Pembroke's last full revaluation of all property took place in 2019

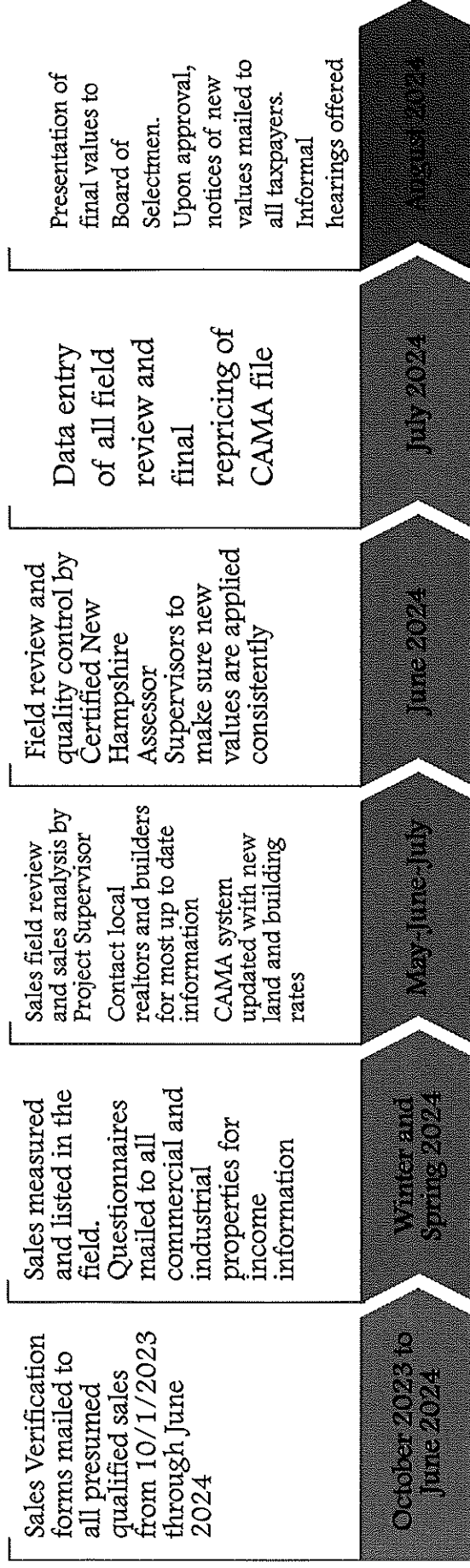
Currently, the assessments in town are at 64.9% of market value. This means that assessments are **35.1% below** market value

Example, a house in Pembroke that is currently assessed at \$324,500 but sells in the open market for \$500,000. $\$324,500 / \$500,000 = .649$

During a revaluation year, the NH DRA and the NH Assessing Standards Board (ASB) requires that a municipality's assessments be between 90% and 110% of market value

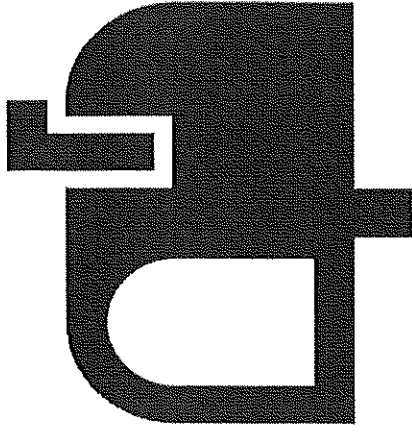


REVALUATION PROCESS FOR PEMBROKE



NOTICES AND INFORMAL HEARINGS

- Notices are anticipated to be mailed to all taxpayers in August 2024
- The notice will provide the taxpayer with the new land, building and total valuation for 2024 which will be reflective of market value as of April 1, 2024
- We will conduct in person hearings at Town Hall in late August 2024 (extend if needed) and we will offer phone hearings and accept mailed in questions and documentation from taxpayers. Hearings will provide an opportunity to learn how market value was determined and if any data corrections to the property are required
- Those attending a hearing will receive a second notice indicating a change or no change to their property.



AFTER THE REVALUATION

- If a taxpayer still wishes to challenge their new assessment after the informal hearing process is completed, they will be able to follow the normal abatement process.
- The abatement application may be filed to the Assessor's Office only AFTER the second issue fall bill is mailed and prior to March 1, 2025.
- The taxpayer should supply any fee appraisals, market analysis or comparable properties to support their opinion of market value.

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, 209 Academy Road, in said District on the 9th day of March, 2024 at 10:00 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 **Thirty -Three Million, Seven Hundred Ninety-Three Thousand, Nine Hundred Eighty-Seven Dollars (\$33,793,987)** 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 [5-0]
Budget Committee Does Not Recommend Approval [5-4]*

3. Shall the Pembroke School District vote to approve the cost items set forth in the collective bargaining agreement reached between the Pembroke School Board and the Pembroke Paraprofessional Education Association for the 2024/25, 2025/26, 2026/27, and 2027/28 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

2024/25	\$187,750
2025/26	\$ 96,963
2026/27	\$ 92,580
2027/28	\$ 91,126

and further to raise and appropriate the sum of **One Hundred Eighty-Seven Thousand, Seven Hundred Fifty Dollars (\$187,750)** for the 2024/25 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 [5-0]
Budget Committee Recommends Approval [7-3]*

4. Shall the Pembroke School District, if Article #3 is defeated, authorize the governing body to call one special meeting at its option, to address Article #3 cost items only? (Majority Vote)
5. To see if the Pembroke School District will vote to raise and appropriate the sum of **Forty Thousand Dollars (\$40,000)** for the purpose of floor replacement and painting district wide, and to authorize the withdrawal of said funds from the **School Building Capital Reserve Fund**, previously established and created for that purpose.

*School Board Recommends Approval [5-0]
Budget Committee Recommends Approval [10-0]*

6. To see if the Pembroke School District will vote to raise and appropriate the sum of up to **One Hundred Thousand Dollars (\$100,000)** to be added to the **Special Education Expendable Trust Fund**, this sum to come from the June 30, 2024 unreserved fund balance available for transfer on July 1, 2024? Majority vote required. **No amount to be raised from additional taxation.**

*School Board Recommends Approval [5-0]
Budget Committee Recommends Approval [10-0]*

7. To see if the Pembroke School District will vote to raise and appropriate the sum of up to **One Hundred Fifty-Five Thousand Dollars (\$155,000)** be added to the **School Building Capital Reserve Fund**, previously established, for the purpose of continuing work on the Capital Improvement Projects. This sum to come from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024. **No amount to be raised from additional taxation.**

*School Board Recommends Approval [5-0]
Budget Committee Recommends Approval [6-5]*

8. To see if the Pembroke School District will vote to raise and appropriate the sum of up to Ten Thousand Dollars (\$10,000) be added to the School Technology Expendable Trust Fund, previously established. This sum to come from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024. No amount to be raised from additional taxation.

*School Board Recommends Approval [5-0]
Budget Committee Does Not Recommend Approval [4-6]*

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

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

Given under our hands and seal this 19th day of February, 2024.

Andrew Camidge
Andrew Camidge, Chair

Eugene Gauss
Eugene Gauss

Amy Manzelli
Amy Manzelli

Kerri Dean
Kerri Dean

Melanie Camelo
Melanie Camelo

PEMBROKE SCHOOL BOARD

A True Copy of Warrant - Attest

Andrew Camidge
Andrew Camidge, Chair

Eugene Gauss
Eugene Gauss

Amy Manzelli
Amy Manzelli

Kerri Dean
Kerri Dean

Melanie Camelo
Melanie Camelo

PEMBROKE SCHOOL BOARD

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 12th day of March,
2024 at 11:00 in the forenoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose one (1) member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.

The polls are to open at 11:00 A.M. and will close not earlier than 7:00 P.M.

All other School District business to be conducted at the regular School District meeting as
otherwise posted.

Given under our hands at said Pembroke this 19th day of February, 2024.

Andrew Camidge, Chair

Eugene Gauss

Amy Manzelli

Melanie Camelo

Kerri Dean

PEMBROKE SCHOOL BOARD

A True Copy of Warrant - Attest

Andrew Camidge, Chair

Eugene Gauss

Amy Manzelli

Melanie Camelo

Kerri Dean

PEMBROKE SCHOOL BOARD

I certify that on the 19th day of February, 2024, I posted a copy of the school budget with the written warrant and the written voting warrant attested by the School Board of said District at the place of meeting within named as Pembroke Academy and a like attested copy at Pembroke Hill School, Three Rivers School, Pembroke Town Hall, Pembroke Library being public places in said District.

Andrew Camidge, Chair

Eugene Gauss

Amy Manzelli

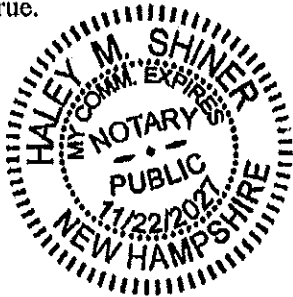
Melanie Camelo

Kerri Dean

PEMBROKE SCHOOL BOARD

Merrimack County, SS
16th February, 2024

Personally, appeared the above School Board and made oath the above certificate by same signed is true.



Before me,

Haley Shiner
NOTARY PUBLIC



New Hampshire
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Revenue Administration

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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, 2024 to June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 19, 2024

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Mark LePage	Budget Committee Chair	Mark LePage
Gerard Fleury	Budget Committee	Gerard Fleury
Gene Gauss	Budget Committee	Gene Gauss
Jason Mayeu	Budget Committee	Jason Mayeu
Clint Hanson	Budget Committee	Clint Hanson
Sue Whitbeck	Budget Committee	Sue Whitbeck
Louis Caron	Budget Committee	Louis Caron
Brian Seaworth	Budget Committee	Brian Seaworth
Matthew Miller	Budget Committee	Matthew Miller
Jennifer Johnson	Budget Committee	Jennifer Johnson

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

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



New Hampshire
Department of
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2024
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$8,156,190	\$8,032,012	\$8,576,942	\$0	\$8,576,942	\$0
1200-1299	Special Programs	02	\$4,031,766	\$4,467,691	\$5,859,265	\$0	\$5,859,265	\$0
1300-1399	Vocational Programs	02	\$796,385	\$838,969	\$918,514	\$0	\$918,514	\$0
1400-1499	Other Programs	02	\$436,610	\$480,653	\$496,650	\$0	\$496,650	\$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	02	\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$13,420,951	\$13,819,325	\$15,851,371	\$0	\$15,851,371	\$0
Support Services								
2000-2199	Student Support Services	02	\$1,234,361	\$1,253,249	\$780,092	\$0	\$780,092	\$0
2200-2299	Instructional Staff Services	02	\$344,076	\$441,587	\$447,769	\$0	\$447,769	\$0
Support Services Subtotal			\$1,578,437	\$1,694,836	\$1,227,861	\$0	\$1,227,861	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$82,294	\$84,950	\$86,858	\$0	\$86,858	\$0
General Administration Subtotal			\$82,294	\$84,950	\$86,858	\$0	\$86,858	\$0



New Hampshire
Department of
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**2024
MS-27**

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	02	\$760,462	\$775,002	\$833,138	\$0	\$833,138	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$1,587,090	\$1,589,229	\$1,661,345	\$0	\$1,661,345	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,443,794	\$1,511,121	\$1,677,079	\$0	\$1,677,079	\$0
2700-2799	Student Transportation	02	\$1,058,050	\$921,356	\$1,796,576	\$0	\$1,796,576	\$0
2800-2999	Support Service, Central and Other	02	\$7,655,779	\$8,404,102	\$9,227,857	\$0	\$9,227,857	\$0
Executive Administration Subtotal			\$12,505,175	\$13,200,810	\$15,195,995	\$0	\$15,195,995	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$726,750	\$714,340	\$763,639	\$0	\$763,639	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$726,750	\$714,340	\$763,639	\$0	\$763,639	\$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	\$119,651	\$110,000	\$6	\$0	\$6	\$0
4900	Other Facilities Acquisition and Construction	02	\$1,075,953	\$663,257	\$663,257	\$0	\$663,257	\$0
Facilities Acquisition and Construction Subtotal			\$1,195,604	\$773,257	\$663,263	\$0	\$663,263	\$0
Other Outlays								
5110	Debt Service - Principal		\$0	\$1	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$1	\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$2	\$0	\$0	\$0	\$0



New Hampshire
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2024
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	02	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$5,000	\$5,000	\$0	\$5,000	\$0
Total Operating Budget Appropriations					\$33,793,987	\$0	\$33,793,987	\$0



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Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (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	05	\$40,000	\$0	\$40,000	\$0
		Purpose: Vote to Raise and Appropriate for Withdrawal of Fu				
5251	To Capital Reserve Fund	07	\$155,000	\$0	\$155,000	\$0
		Purpose: Vote to Raise and Appropriate Funds for the School				
5252	To Expendable Trusts/Fiduciary Funds	06	\$100,000	\$0	\$100,000	\$0
		Purpose: Vote to Raise and Appropriate Funds to be Added to				
5252	To Expendable Trusts/Fiduciary Funds	08	\$10,000	\$0	\$0	\$10,000
		Purpose: Vote to Appropriate Funds for Equipment Installati				
Total Proposed Special Articles			\$305,000	\$0	\$295,000	\$10,000



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Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)
1100-1199	Regular Programs	03	\$15,623	\$0	\$15,623	\$0
		Purpose: Vote to Approve Cost Items Set Forth in the Collec				
1200-1299	Special Programs	03	\$172,127	\$0	\$172,127	\$0
		Purpose: Vote to Approve Cost Items Set Forth in the Collec				
Total Proposed Individual Articles			\$187,750	\$0	\$187,750	\$0



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Local Sources					
1300-1349	Tuition	02	\$6,565,193	\$6,867,183	\$6,867,183
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$3,500	\$10,000	\$10,000
1600-1699	Food Service Sales	02	\$344,750	\$359,635	\$359,635
1700-1799	Student Activities	02	\$0	\$10,000	\$10,000
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$72,500	\$67,500	\$67,500
Local Sources Subtotal			\$6,985,943	\$7,314,318	\$7,314,318
State Sources					
3210	School Building Aid	02	\$115,585	\$413,753	\$413,753
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$251,784	\$0	\$0
3240-3249	Vocational Aid	02	\$14,000	\$15,000	\$15,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$1,221	\$1,397	\$1,397
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	02	\$14,682	\$12,500	\$12,500
State Sources Subtotal			\$397,272	\$442,650	\$442,650



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Federal Sources					
4100-4539	Federal Program Grants	02	\$356,148	\$299,537	\$299,537
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$272,867	\$277,299	\$277,299
4570	Disabilities Programs	02	\$297,804	\$328,267	\$328,267
4580	Medicaid Distribution	02	\$25,000	\$20,000	\$20,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$951,819	\$925,103	\$925,103
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	05	\$110,000	\$40,000	\$40,000
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	02	\$5,000	\$109,840	\$109,840
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	06, 08, 07	\$0	\$265,000	\$255,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$115,000	\$414,840	\$404,840
Total Estimated Revenues and Credits			\$8,450,034	\$9,096,911	\$9,086,911



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Budget Summary

Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$33,793,987	\$33,793,987
Special Warrant Articles	\$305,000	\$295,000
Individual Warrant Articles	\$187,750	\$187,750
Total Appropriations	\$34,286,737	\$34,276,737
Less Amount of Estimated Revenues & Credits	\$9,096,911	\$9,086,911
Less Amount of State Education Tax/Grant	\$7,398,822	\$7,398,822
Estimated Amount of Taxes to be Raised	\$17,791,004	\$17,791,004



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$34,276,737
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 (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$34,276,737
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$3,427,674
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$187,750
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)	\$37,704,411



Pembroke Town Wide Yard Sale

Sponsored by the
Pembroke Women's Club
Saturday, May 18, 2024

The Pembroke Women's Club is sponsoring the Town Wide Yard Sale again this year. You organize and set-up your own yard sale at your location and set your own prices. We will do the advertising. The advertising will get started in March and continue until May 18th. Advertising will include posters around town and on social media.

Our maps will be ready on May 16th and will be available on Thursday and Friday at the town library from 3pm-5pm and 8-10am on Saturday. They will also be posted on social media. Our maps and directory will have a special mark at your address (no names). We will also list some of the items that you will have available.

The Pembroke Women's Club will deliver signs and pick them up after the event. Talk to your neighbors and friends. Registration is \$15.00 for all sellers. Be sure to sign up **before May 11th** to be included on the map. For more information or sign up form email: pwc.gfwcnh@gmail.com



2024 Pembroke Curbside Pickup Holiday Schedule

Regular Pickup Date	Holiday	Holiday Pickup Date
MON 01/15/24	MLK Jr./Civil Rights Day	TUES 01/16/24
MON 02/19/24	President's Day	TUES 02/20/24
MON 05/27/24	Memorial Day	TUES 05/28/24
THUR 7/4/24	Independence Day	FRI 7/5/24 (Double - THUR & FRI)
MON 09/02/24	Labor Day	TUES 09/03/24
MON 10/14/24	Columbus Day	TUES 10/15/24
MON 11/11/24	Veteran's Day	TUES 11/12/24
THUR 11/28/24	Thanksgiving Day	FRI 11/29/24 (Double - THUR & FRI)
FRI 11/29/24	Day After Thanksgiving	FRI 11/29/24 (Double - THUR & FRI)
WED 12/25/24	Christmas Day	TUES 12/24/24
WED 01/01/25	New Year's Day	TUES 12/31/24
MON 01/20/25	MLK Jr./Civil Rights Day	TUES 01/21/25
MON 02/17/25	President's Day	TUES 02/18/25

2024 Pembroke Spring Cleanup Schedule

Your Trash Pickup Day	Your Spring Cleanup Week
Monday	April 15 through April 19
Wednesday	April 15 through April 19
Thursday	April 22 through April 26
Friday	April 22 through April 26

*Please have yard waste out at the beginning of your week
*Feel free to cut this schedule out and keep for your reference

2024 Pembroke Transfer Station Closings

Old Home Day (August 24, 2024)

*Transfer Station's Normal Hours are:
Tuesdays & Saturdays 7:30 am – 3:30 pm*

DON'T FORGET TO LICENSE YOUR DOG

All dogs must be licensed by April 30th if the dog is over 3 months old. A \$1.00 per month late fee will be assessed as of June 1st.

AND

Per RSA 466:14 you will be liable for a \$25 civil forfeiture plus up to a \$5 service fee if the dog is not licensed by June 20th!

You must bring the **rabies certificate** with you to the Town Clerk.

Not spayed or neutered \$9.00 - Spayed or Neutered \$6.50

Town Clerk's hours of operation are:

Monday through Friday 8:00 am to 4:30 pm

CLOSED FOR LUNCH 12:00 TO 1:00 PM DAILY.

Also open the **FIRST and LAST THURSDAY** of each month
5:00 to 7:00 pm

