New Hampshire
Department of
Revenue Administration

2026
MS-DSB

Default Budget of the School District

Pelham Local School

For the period beginning July 1, 2026 and ending June 30, 2027

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 23, 2026

SCHOOL BOARD OR 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
Darlene Greenwood	Chair	
Rebecca Cummings	Vice Chair	
Garrett Abare	member	
Krista Garcia	member	
Gregory Smith		

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
https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	$13,915,674	$1,115,595	$0	$15,031,269
1200-1299	Special Programs	$7,384,109	($230,170)	$0	$7,153,939
1300-1399	Vocational Programs	$115,213	$0	$0	$115,213
1400-1499	Other Programs	$764,813	$537	($6,700)	$758,650
1500-1599	Non-Public Programs	$13,091	$0	$0	$13,091
1600-1699	Adult/Continuing Education Programs	$0	$0	$0	$0
1700-1799	Community/Junior College Education Programs	$0	$0	$0	$0
1800-1899	Community Service Programs	$0	$0	$0	$0
	Instruction Subtotal	**$22,192,900**	**$885,962**	**($6,700)**	**$23,072,162**
Support Services					
2000-2199	Student Support Services	$3,713,380	($52,644)	$0	$3,660,736
2200-2299	Instructional Staff Services	$1,200,055	$18,874	$0	$1,218,929
	Support Services Subtotal	**$4,913,435**	**($33,770)**	**$0**	**$4,879,665**
General Administration					
2310 (840)	School Board Contingency	$0	$0	$0	$0
2310-2319	Other School Board	$98,423	$0	$0	$98,423
	General Administration Subtotal	**$98,423**	**$0**	**$0**	**$98,423**
Executive Administration					
2320 (310)	SAU Management Services	$0	$0	$0	$0
2320-2399	All Other Administration	$1,129,901	$0	$0	$1,129,901
2400-2499	School Administration Service	$2,142,765	$0	$0	$2,142,765
2500-2599	Business	$499,808	$0	$0	$499,808
2600-2699	Plant Operations and Maintenance	$3,222,561	$0	($7,320)	$3,215,241
2700-2799	Student Transportation	$2,688,129	$121,742	$0	$2,809,871
2800-2999	Support Service, Central and Other	$1,443,279	$0	$0	$1,443,279
	Executive Administration Subtotal	**$11,126,443**	**$121,742**	**($7,320)**	**$11,240,865**
Non-Instructional Services					
3100	Food Service Operations	$0	$0	$0	$0
3200	Enterprise Operations	$0	$0	$0	$0
	Non-Instructional Services Subtotal	**$0**	**$0**	**$0**	**$0**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	$0	$0	$0	$0
4200	Site Improvement	$1	$0	$0	$1
4300	Architectural/Engineering	$1	$0	$0	$1
4400	Educational Specification Development	$0	$0	$0	$0
4500	Building Acquisition/Construction	$1	$0	$0	$1
4600	Building Improvement Services	$133,768	$0	$0	$133,768
4900	Other Facilities Acquisition and Construction	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal	**$133,771**	**$0**	**$0**	**$133,771**
Other Outlays					
5110	Debt Service - Principal	$2,410,000	$0	$0	$2,410,000
5120	Debt Service - Interest	$1,255,710	($102,210)	$0	$1,153,500
	Other Outlays Subtotal	**$3,665,710**	**($102,210)**	**$0**	**$3,563,500**
Fund Transfers					
5220-5221	To Food Service	$1,176,152	$0	$0	$1,176,152
5222-5229	To Other Special Revenue	$775,577	$0	$0	$775,577
5230-5239	To Capital Projects	$0	$0	$0	$0
5251	To Capital Reserve Fund	$0	$0	$0	$0
5252	To Expendable Trusts/Fiduciary Funds	$0	$0	$0	$0
5253	To Non-Expendable Trust Funds	$0	$0	$0	$0
5254	To Agency Funds	$0	$0	$0	$0
5300-5399	Intergovernmental Agency Allocation	$0	$0	$0	$0
9990	Supplemental Appropriation	$0	$0	$0	$0
9992	Deficit Appropriation	$0	$0	$0	$0
	Fund Transfers Subtotal	**$1,951,729**	**$0**	**$0**	**$1,951,729**
	Total Operating Budget Appropriations	**$44,082,411**	**$871,724**	**($14,020)**	**$44,940,115**

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
5120	Reduction for PHS Bond Interest and PMS Bond Interest in accordance with the payment schedules.
2200-2299	Salaries and benefit increases and decreases in accordance with the CBAs.
1400-1499	Reduction for one time expense for Tiger Mascot and Gym Banners
2600-2699	Reduction for one time expense for DW Emergency Posters.
1100-1199	Salaries and benefit increases and decreases in accordance with CBAs.
1200-1299	Salaries and benefit increases and decreases in accordance with CBAs. Reflects elimination of PHS Special Education Coordinator Position.
2000-2199	Salaries and benefit increases and decreases in accordance with the CBAs. Reduction of salaries and benefits for eliminated 1.0 FTE Guildance Counselor position.
2700-2799	Increase for required Special Education Transportation.