



DEFAULT BUDGET OF THE SCHOOL

Default Budget for the Fiscal Year from **July 1, 2015 to June 30, 2016**

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 26, 2015

Instructions

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-26 or MS-27) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

School District:

Pelham

359S

Municipalities Served:

Pelham

SCHOOL BOARD OR BUDGET COMMITTEE MEMBERS ?

-	First Name: Brian	Last Name: Carton
-	First Name: Deborah	Last Name: Ryan
-	First Name: Thomas	Last Name: Gellar
-	First Name: Megan	Last Name: Larson
-	First Name: David	Last Name: Wilkerson

Add Member



APPROPRIATIONS

INSTRUCTION					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
1100-1199	Regular Programs	\$10,174,704	(\$101,056)		\$10,073,648
1200-1299	Special Programs	\$4,579,658	\$128,310		\$4,707,968
1300-1399	Vocational Programs	\$63,053	\$15,094		\$78,147
1400-1499	Other Programs	\$617,893	\$8,544		\$626,437
1500-1599	Non-Public Programs				
1600-1699	Adult/Continuing Ed. Programs				
1700-1799	Community/Jr.College Ed. Programs				
1800-1899	Community Service Programs				
Instruction Subtotal		\$15,435,308	\$50,892		\$15,486,200

SUPPORT SERVICES					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
2000-2199	Student Support Services	\$2,268,344	(\$140,700)		\$2,127,644
2200-2299	Instructional Staff Services	\$965,453	\$154,256		\$1,119,709
Support Services Subtotal		\$3,233,797	\$13,556		\$3,247,353

GENERAL ADMINISTRATION					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
2310 (840)	School Board Contingency				
2310-2319	Other School Board	\$106,548	(\$111)		\$106,437
General Administration Subtotal		\$106,548	(\$111)		\$106,437



APPROPRIATIONS

EXECUTIVE ADMINISTRATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
2320 (310)	SAU Management Services ?				
2320-2399	All Other Administration ?	\$678,249	(\$85,358)		\$592,891
2400-2499	School Administration Service ?	\$1,270,511	\$35,885		\$1,306,396
2500-2599	Business ?	\$450,997	(\$41,386)		\$409,611
2600-2699	Operation and Maintenance of Plan ?	\$2,113,986	\$176,213	\$70,000	\$2,220,199
2700-2799	Student Transportation ?	\$1,835,916	(\$6,632)		\$1,829,284
2800-2999	Support Service Central & Other ?	\$600,085	\$262,792	\$47,000	\$815,877
Executive Administration Subtotal		\$6,949,744	\$341,514	\$117,000	\$7,174,258

NON-INSTRUCTIONAL SERVICES ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
3100	Food Service Operations ?				
3200	Enterprise Operations ?				
Non-Instructional Services Subtotal					



APPROPRIATIONS

FACILITIES ACQUISITION AND CONSTRUCTION

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4100	Site Acquisition ?				
4200	Site Improvement ?				
4300	Architectural/Engineering ?	\$75,000		\$75,000	
4400	Educational Specification Develop. ?				
4500	Building Acquisition/Construction ?	\$356,374		\$65,345	\$291,029
4600	Building Improvement Services ?				
4900	Other Facilities Acquisition and Construction Services ?				
Water Distribution and Treatment Subtotal		\$431,374		\$140,345	\$291,029

OTHER OUTLAYS

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
5110	Debt Service - Principal ?		\$1,040,000		\$1,040,000
5120	Debt Service - Interest ?	\$597,500	\$309,775		\$907,275
Other Outlays Subtotal		\$597,500	\$1,349,775		\$1,947,275



APPROPRIATIONS

FUND TRANSFERS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
5220-5221	To Food Service ?	\$978,976	\$97,045		\$1,076,021
5222-5229	To Other Special Revenue ?	\$738,142	(\$8,142)		\$730,000
5230-5239	To Capital Projects ?	\$22,654,000		\$22,654,000	
5254	To Agency Funds ?	\$75,000		\$75,000	
5300-5399	Intergovernmental Agency Allocations ?				
	Supplemental Appropriation ?				
	Deficit Appropriation				
Fund Transfers Subtotal		\$24,446,118	\$88,903	\$22,729,000	\$1,806,021

Operating Budget Total	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
	\$51,200,389	\$1,844,529	\$22,986,345	\$30,058,573

EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase or reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.

Account #	Explanation for Increase or Reduction	Add New Line
1100-1199	Change in accounting practice -- some CBA and PD costs moved to 2200 function account.	Remove Line
1200-1299	Special Education out-of-district tuition and professional services required by IEPs.	Remove Line
1300-1399	Increase in number of students and tuition costs to CTE centers.	Remove Line
1400-1499	Increase required by CBA and increase in NH Retirement rates.	Remove Line
2000-2199	Decrease in required Special Education speech services and lower health insurance premiums.	Remove Line



2200-2299	Change in accounting practice -- some CBA and PD costs moved from 1100 function account.	Remove Line
2310-2399	Reduction in legal fees.	Remove Line
2320-2399	Health insurance savings. Change in accounting practices - expenditures moved to new functions.	Remove Line
2400-2499	Contracted salary increases and changes in employee benefits.	Remove Line
2500-2599	Completion of new software implementation project.	Remove Line
2600-2699	Increase in operating costs of new addition. Increase in utilities. Less one-time emergency generator replacement.	Remove Line
2700-2799	Reduction in special education transportation.	Remove Line
2800-2999	Contracted salary & benefit increases. Increases in technology services and equipment replacement under technology plan. Less one-time software change.	Remove Line
4300	One-time architectural and engineering fees for high school addition and renovation project.	Remove Line
4500	One-time costs associated with the new SAU/classroom modular project.	Remove Line
5110	First principle payment on high school bond.	Remove Line
5120	First full-year of interest on high school bond.	Remove Line
5220-5221	Higher food service operating costs. Needed cafeteria equipment replacement in high school renovation project.	Remove Line
5222-5229	Grants fund decrease in actual and expected grants.	Remove Line
5230-5239	One-time high school bond appropriation.	Remove Line
5254	One-time Special Education capital reserve appropriation.	Remove Line



PREPARER'S 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.

Preparer's First Name

Stephen

Preparer's Last Name

Martin

Stephen J Martin

Business Administrator

Jan 14, 2015

Preparer's Signature and Title

Date

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

SCHOOL BOARD (OR BUDGET COMMITTEE PER RSA 40:14-B) 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.

[Signature]
School Board or Committee Member's Signature and Title

[Signature] VICE CHAIR
School Board or Committee Member's Signature and Title

School Board or Committee Member's Signature and Title

[Signature] member
School Board or Committee Member's Signature and Title

[Signature] Member
School Board or Committee Member's Signature and Title

[Signature] Member
School Board or Committee Member's Signature and Title

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487