



## DEFAULT BUDGET OF THE SCHOOL

Default Budget for the Fiscal Year from **July 1, 2016 to June 30, 2017**

**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 22, 2016

### 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 | 3595 |
| 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 <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>                  | \$9,983,677                         | \$251,170               |                         | \$10,234,847   |
| 1200-1299                   | Special Programs <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>                  | \$4,727,366                         | \$493,422               |                         | \$5,220,788    |
| 1300-1399                   | Vocational Programs <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>               | \$78,147                            | \$21,853                |                         | \$100,000      |
| 1400-1499                   | Other Programs <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>                    | \$633,235                           | \$27,327                |                         | \$660,562      |
| 1500-1599                   | Non-Public Programs <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>               |                                     |                         |                         |                |
| 1600-1699                   | Adult/Continuing Ed. Programs <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>     |                                     |                         |                         |                |
| 1700-1799                   | Community/Jr.College Ed. Programs <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span> |                                     |                         |                         |                |
| 1800-1899                   | Community Service Programs <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>        |                                     |                         |                         |                |
| <b>Instruction Subtotal</b> |   | \$15,422,425                        | \$793,772               |                         | \$16,216,197   |

**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 <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>     | \$2,146,039                         | \$49,022                |                         | \$2,195,061    |
| 2200-2299                        | Instructional Staff Services <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span> | \$913,471                           | (\$99,051)              |                         | \$814,420      |
| <b>Support Services Subtotal</b> |  | \$3,059,510                         | (\$50,029)              |                         | \$3,009,481    |

**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 <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span> |                                     |                         |                         |                |
| 2310-2319                              | Other School Board <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">?</span>       | \$109,306                           | (\$2,000)               |                         | \$107,306      |
| <b>General Administration Subtotal</b> |  | \$109,306                           | (\$2,000)               |                         | \$107,306      |



**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 ?              | \$660,242                           | (\$68,868)              |                         | \$591,374          |
| 2400-2499                                | School Administration Service ?         | \$1,326,665                         | \$40,713                |                         | \$1,367,378        |
| 2500-2599                                | Business ?                              | \$385,193                           | (\$13,637)              |                         | \$371,556          |
| 2600-2699                                | Operation and Maintenance of Plan ?     | \$2,314,655                         | \$55,757                | \$35,425                | \$2,334,987        |
| 2700-2799                                | Student Transportation ?                | \$1,817,386                         | (\$9,112)               |                         | \$1,808,274        |
| 2800-2999                                | Support Service Central & Other ?       | \$965,771                           | (\$352,853)             |                         | \$612,918          |
| <b>Executive Administration Subtotal</b> |   | <b>\$7,469,912</b>                  | <b>(\$348,000)</b>      | <b>\$35,425</b>         | <b>\$7,086,487</b> |

**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 ?                 |                                     |                         |                         |                |
| <b>Non-Instructional Services Subtotal</b> |   |                                     |                         |                         |                |



**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 ?                              |                                     |                         |                         |                |
| 4400   | Educational Specification Develop. ?                     |                                     |                         |                         |                |
| 4500   | Building Acquisition/Construction ?                      | \$290,639                           |                         | \$73,639                | \$217,000      |
| 4600   | Building Improvement Services ?                          |                                     |                         |                         |                |
| 4900   | Other Facilities Acquisition and Construction Services ? |                                     |                         |                         |                |
| <b>Water Distribution and Treatment Subtotal</b> |  | \$290,639                           |                         | \$73,639                | \$217,000      |

**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 ?               | \$907,275                           | (\$53,080)              |                         | \$854,195      |
| <b>Other Outlays Subtotal</b> |   | \$1,947,275                         | (\$53,080)              |                         | \$1,894,195    |



**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 ?                       | \$1,076,021                         |                         |                         | \$1,076,021    |
| 5222-5229                      | To Other Special Revenue ?              | \$730,000                           |                         |                         | \$730,000      |
| 5230-5239                      | To Capital Projects ?                   |                                     |                         |                         |                |
| 5254                           | To Agency Funds ?                       | \$150,000                           |                         | \$150,000               |                |
| 5300-5399                      | Intergovernmental Agency Allocations ?  |                                     |                         |                         |                |
|                                | Supplemental Appropriation ?            |                                     |                         |                         |                |
|                                | Deficit Appropriation                   |                                     |                         |                         |                |
| <b>Fund Transfers Subtotal</b> |   | \$1,956,021                         |                         | \$150,000               | \$1,806,021    |

| Operating Budget Total | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|------------------------|-------------------------------------|-------------------------|-------------------------|----------------|
|                        | \$30,255,088                        | \$340,663               | \$259,064               | \$30,336,687   |

**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 | Increase in contracted salaries and benefits, and teacher sabbatical and retirement severance costs as required by CBA. Transfer of tech position. | Remove Line  |
| 1200-1299 | Increase in salaries and benefits required by contract, and increase in special education tuition and professional services as required by IEPs.   | Remove Line  |
| 1300-1399 | Increase in number of students and tuition costs to CTE centers.   | Remove Line  |
| 1400-1499 | Benefit cost increase required by contract and accounting change to recognize gross appropriations of self funded programs                         | Remove Line  |
| 2000-2199 | Increase in contracted salaries and benefits.  | Remove Line  |



|           |   |             |
|-----------|---|-------------|
| 2200-2299 | Reduction due to transfer of a technology position, reduced equipment purchases.  | Remove Line |
| 2310-2399 | Reduction in annual audit fee.  | Remove Line |
| 2320-2399 | Reduction in salaries and benefits due to salary pool not included in default budget.   | Remove Line |
| 2400-2499 | Increase in salaries and benefits required by contract.   | Remove Line |
| 2500-2599 | Reduction in salaries and benefits as a result of staff turnover.   | Remove Line |
| 2600-2699 | Increase in salaries and benefits required by contract, increased cost in electricity and propane, less one-time repairs at PMS.                                  | Remove Line |
| 2700-2799 | Increase in contracted rates, reduction in fuel costs.  | Remove Line |
| 2800-2999 | Reduction due to accounting change of budgeting for ancillary insurance, health/dental insurance GMR reductions not yet reallocated, and reduction in PPACA fees. | Remove Line |
| 5120      | Reduction in PHS bond interest.   | Remove Line |
| 4500      | Less removal of PMS library modular.  | Remove Line |
| 5254      | Less one-time capital reserve fund transfer   | Remove Line |



Pelham (3595)

**1. CERTIFY THIS FORM**

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<br><i>Deborah</i> | Preparer's Last Name<br><i>Mahoney</i> | Date<br><i>1-20-16</i> |
|---|--|------------------------|

**2. SAVE AND EMAIL THIS FORM**

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

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

**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.

|  |   |
|--|---|
| <i>[Signature]</i><br>School Board or Committee Member's Signature and Title | _____<br>School Board or Committee Member's Signature and Title |
| <i>[Signature]</i><br>School Board or Committee Member's Signature and Title | _____<br>School Board or Committee Member's Signature and Title |
| <i>[Signature]</i><br>School Board or Committee Member's Signature and Title | _____<br>School Board or Committee Member's Signature and Title |
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