New Hampshire
Department of
Revenue Administration

2018
MS-DSB

Default Budget of the School District

Pelham Local School

For the period beginning July 1, 2018 and ending June 30, 2019

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, 2018

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
G. David Wilkerson	Member	
THOMAS GELLER	CHAIR	
Candice Repin	member	Candice Repin
Megan Larson	member	Megan Larson

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	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	$10,463,914	($53,953)	($2,200)	$10,407,761
1200-1299	Special Programs	$5,484,950	($275,062)	$0	$5,209,888
1300-1399	Vocational Programs	$130,000	$0	$0	$130,000
1400-1499	Other Programs	$703,323	($59,107)	$0	$644,216
1500-1599	Non-Public Programs	$0	$0	$0	$0
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	**$16,782,187**	**($388,122)**	**($2,200)**	**$16,391,865**
Support Services					
2000-2199	Student Support Services	$2,214,317	$58,959	($2,586)	$2,270,690
2200-2299	Instructional Staff Services	$929,770	($23,229)	($14,000)	$892,541
	Support Services Subtotal	**$3,144,087**	**$35,730**	**($16,586)**	**$3,163,231**
General Administration					
0000-0000	Collective Bargaining	$0	$0	$0	$0
2310 (840)	School Board Contingency	$0	$0	$0	$0
2310-2319	Other School Board	$94,971	($1,000)	$0	$93,971
	General Administration Subtotal	**$94,971**	**($1,000)**	**$0**	**$93,971**
Executive Administration					
2320 (310)	SAU Management Services	$0	$0	$0	$0
2320-2399	All Other Administration	$846,386	($177,571)	$0	$668,815
2400-2499	School Administration Service	$1,427,478	$47,669	($2,350)	$1,472,797
2500-2599	Business	$375,954	($32)	$0	$375,922
2600-2699	Plant Operations and Maintenance	$2,303,730	($79,225)	($30,500)	$2,194,005
2700-2799	Student Transportation	$1,836,068	$52,545	$0	$1,888,613
2800-2999	Support Service, Central and Other	$1,069,822	($2,420)	$0	$1,067,402
	Executive Administration Subtotal	**$7,859,438**	**($159,034)**	**($32,850)**	**$7,667,554**
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	$0	$0	$0	$0
4300	Architectural/Engineering	$0	$0	$0	$0
4400	Educational Specification Development	$0	$0	$0	$0
4500	Building Acquisition/Construction	$217,000	$0	$0	$217,000
4600	Building Improvement Services	$350,000	($200,000)	$0	$150,000
4900	Other Facilities Acquisition and Construction	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal	**$567,000**	**($200,000)**	**$0**	**$367,000**
Other Outlays					
5110	Debt Service - Principal	$1,040,000	$0	$0	$1,040,000
5120	Debt Service - Interest	$801,195	($53,040)	$0	$748,155
	Other Outlays Subtotal	**$1,841,195**	**($53,040)**	**$0**	**$1,788,155**
Fund Transfers					
5220-5221	To Food Service	$1,125,876	($36,177)	$0	$1,089,699
5222-5229	To Other Special Revenue	$734,681	$15,319	$0	$750,000
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	**$1,860,557**	**($20,858)**	**$0**	**$1,839,699**
	Total Operating Budget Appropriations	**$32,149,435**	**($786,324)**	**($51,636)**	**$31,311,475**

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	Reduction in salaries and benefits and contracted retirement severance.
4600	Reduction in building improvement costs per Capital Improvement Plan (CIP).
2500-2599	Increase in salaries and software costs. Reduction in regulatory costs.
5120	Reduction in interest on PHS Bond.
2200-2299	Reduction in salaries and benefits. Reduction one-time equip PHS business lab.
1400-1499	Reduction in salaries and benefits.
2310-2319	Reduction in audit expense.
2600-2699	Increase in salaries and reduction in utility costs. Reduction for one-time plow truck and new desk.
1100-1199	Increase in contracted salaries and retirement severance per CBA, Reduction in benefits and new equipment and furniture, i.e. art racks and PHS speaker.
2400-2499	Increase in salaries and benefits and copier leases. Reduction by one-time expense for new desk.
1200-1299	Increase in professional services and benefits. Reduction in salaries and tuition.
2000-2199	Increase in salaries and benefits. Reduction of new equip/furniture, i.e. guidance table.
2700-2799	Increase in transportation costs, reduction in fuel costs.
2800-2999	Increase in salaries and chromebook lease costs per tech plan.
5220-5221	Reduction in salaries and benefits.
5222-5229	Increase for gross appropriation for new grants.