New Hampshire
Department of
Revenue Administration

2021
MS-DSB

Default Budget of the School District

Pelham Local School

For the period beginning July 1, 2021 and ending June 30, 2022

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, 2021

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
Megan Larson	Chair	Megan Larson
Deborah B Ryan	Vicechair	
Darlene Greenwood	member	
TROY J. BRESSETTE	MEMBER	
G David WILKERSON	MEMBER	

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/

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	$11,517,294	$660,670	($6,300)	$12,171,664
1200-1299	Special Programs	$5,761,037	$224,596	($6,300)	$5,979,333
1300-1399	Vocational Programs	$100,000	$10,000	$0	$110,000
1400-1499	Other Programs	$678,445	$19,576	$0	$698,021
1500-1599	Non-Public Programs	$15,131	$0	$0	$15,131
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	**$18,071,907**	**$914,842**	**($12,600)**	**$18,974,149**
Support Services					
2000-2199	Student Support Services	$2,890,942	$121,062	($2,000)	$3,010,004
2200-2299	Instructional Staff Services	$972,927	$23,640	($2,750)	$993,817
	Support Services Subtotal	**$3,863,869**	**$144,702**	**($4,750)**	**$4,003,821**
General Administration					
0000-0000	Collective Bargaining	$0	$0	$0	$0
2310 (840)	School Board Contingency	$0	$0	$0	$0
2310-2319	Other School Board	$93,590	$0	$0	$93,590
	General Administration Subtotal	**$93,590**	**$0**	**$0**	**$93,590**
Executive Administration					
2320 (310)	SAU Management Services	$0	$0	$0	$0
2320-2399	All Other Administration	$870,018	$16,136	$0	$886,154
2400-2499	School Administration Service	$1,558,743	$29,598	($900)	$1,587,441
2500-2599	Business	$415,005	$5,712	$0	$420,717
2600-2699	Plant Operations and Maintenance	$2,370,553	$19,261	$0	$2,389,814
2700-2799	Student Transportation	$1,996,556	($107)	$0	$1,996,449
2800-2999	Support Service, Central and Other	$1,118,835	$10,573	$0	$1,129,408
	Executive Administration Subtotal	**$8,329,710**	**$81,173**	**($900)**	**$8,409,983**
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	$50,000	$0	$0	$50,000
4400	Educational Specification Development	$0	$0	$0	$0
4500	Building Acquisition/Construction	$44,838	$0	$0	$44,838
4600	Building Improvement Services	$140,726	$0	$0	$140,726
4900	Other Facilities Acquisition and Construction	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal	**$235,565**	**$0**	**$0**	**$235,565**
Other Outlays					
5110	Debt Service - Principal	$1,040,000	$0	$0	$1,040,000
5120	Debt Service - Interest	$642,075	($53,040)	$0	$589,035
	Other Outlays Subtotal	**$1,682,075**	**($53,040)**	**$0**	**$1,629,035**
Fund Transfers					
5220-5221	To Food Service	$1,092,288	$4,332	$0	$1,096,620
5222-5229	To Other Special Revenue	$757,865	$0	$0	$757,865
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	**$1,850,153**	**$4,332**	**$0**	**$1,854,485**
	Total Operating Budget Appropriations	**$34,126,869**	**$1,092,009**	**($18,250)**	**$35,200,628**

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	Increase in benefit costs.
2500-2599	Increase in benefit costs.
5120	Reduction in PHS Bond interest.
2200-2299	Salary and benefit increases in accordance with approved CBA, includes NH Retirement employer rate. One time reduction for PMS laminator replacement
1400-1499	Increase in benefit costs, per CBA.
2600-2699	Increase in benefit costs.
1100-1199	Salary and benefit increases in accordance with approved CBA, includes NH Retirement employer rate increase. One time reductions include PHS school store setup and PMS virtual viewers.
2400-2499	Increase in benefit costs. One time reduction for PMS office chairs.
1200-1299	Salary and Benefit increases in accordance with approved CBA, includes NH Retirement employer rate increase, increase in special ed professional services, reduction in tuition. One time reduction for
2000-2199	Salary and Benefit increase in accordance with approved CBA, includes NH Retirement employer rate increase, increases in PT and OT therapy services, reduction in Speech and Psychology services. One time reduction for PHS file cabinet.
2700-2799	Reduction in special education transportation costs.
2800-2999	Increase in benefit costs.
5220-5221	Increase in benefit costs, including NH Retirement employer rate.
1300-1399	Increase in tuition.