



Default Budget of the School District

**Pelham Local School**

For the period beginning July 1, 2025 and ending June 30, 2026

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, 2025

**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
<u>ROY BRESSETTE</u>	<u>CHAIR</u>	<u>[Signature]</u>
<u>Rebecca Cummings</u>	<u>member</u>	<u>Rebecca C</u>
<u>Darlene Greenwood</u>	<u>Member</u>	<u>Darlene</u>
<u>David Wilkerson</u>	<u>Vice Chair</u>	<u>David Wilkerson</u>
<u>Garrett Abare</u>	<u>Member</u>	<u>GA</u>

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>



**New Hampshire  
Department of  
Revenue Administration**

**2025  
MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$13,475,409	\$340,216	\$0	\$13,815,625
1200-1299	Special Programs	\$7,056,281	\$324,480	\$0	\$7,380,761
1300-1399	Vocational Programs	\$115,213	\$0	\$0	\$115,213
1400-1499	Other Programs	\$723,884	\$0	\$0	\$723,884
1500-1599	Non-Public Programs	\$15,264	\$0	\$0	\$15,264
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
<b>Instruction Subtotal</b>		<b>\$21,386,051</b>	<b>\$664,696</b>	<b>\$0</b>	<b>\$22,050,747</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$3,394,677	\$195,586	\$0	\$3,590,263
2200-2299	Instructional Staff Services	\$1,150,625	\$7,603	(\$2,661)	\$1,155,567
<b>Support Services Subtotal</b>		<b>\$4,545,302</b>	<b>\$203,189</b>	<b>(\$2,661)</b>	<b>\$4,745,830</b>
<b>General Administration</b>					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$95,197	\$0	(\$3,200)	\$91,997
<b>General Administration Subtotal</b>		<b>\$95,197</b>	<b>\$0</b>	<b>(\$3,200)</b>	<b>\$91,997</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$1,114,362	\$0	\$0	\$1,114,362
2400-2499	School Administration Service	\$2,062,827	\$0	\$0	\$2,062,827
2500-2599	Business	\$472,253	\$0	\$0	\$472,253
2600-2699	Plant Operations and Maintenance	\$3,025,787	\$6,929	(\$69,000)	\$2,963,716
2700-2799	Student Transportation	\$2,361,111	\$286,556	\$0	\$2,647,667
2800-2999	Support Service, Central and Other	\$1,481,187	\$0	\$0	\$1,481,187
<b>Executive Administration Subtotal</b>		<b>\$10,517,527</b>	<b>\$293,485</b>	<b>(\$69,000)</b>	<b>\$10,742,012</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$0	\$0	\$0	\$0
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2025  
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$60,001	\$0	(\$60,000)	\$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	\$133,769	\$0	\$0	\$133,769
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$193,772</b>	<b>\$0</b>	<b>(\$60,000)</b>	<b>\$133,772</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$2,410,000	\$0	\$0	\$2,410,000
5120	Debt Service - Interest	\$1,368,270	(\$112,560)	\$0	\$1,255,710
<b>Other Outlays Subtotal</b>		<b>\$3,778,270</b>	<b>(\$112,560)</b>	<b>\$0</b>	<b>\$3,665,710</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$1,143,423	\$0	\$0	\$1,143,423
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
<b>Fund Transfers Subtotal</b>		<b>\$1,919,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,919,000</b>
<b>Total Operating Budget Appropriations</b>		<b>\$42,435,119</b>	<b>\$1,048,810</b>	<b>(\$134,861)</b>	<b>\$43,349,068</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
5120	Reduction in PHS Bond Interest and PMS Bond Interest in accordance with the payment schedule.
2200-2299	Increases and decreases to salaries and benefits in accordance with the CBA. Reduction for one time expense for PHS Laminator/Table.
2310-2319	Reduction for one time expense for PEA CBA Printing.
2600-2699	Increase for P&L Insurance CAP Contract. Reduction for one time expense of Maintenance Truck and PMS Burnisher.
1100-1199	Salaries and benefit increases and decreases in accordance with the CBAs. Reduction of salaries and benefits for eliminated teaching positions, 1.0 PES Classroom Teacher, 1.0 PHS Business Teacher.
4200	Reduction for one time expense for PES Site Improvement of Lot.
1200-1299	Salaries and benefit increases in accordance with the CBAs. Increase for required NECC IA position. Reduction of Salaries and Benefits for eliminated positions, 1.0 PES SPED Teacher, 0.5
2000-2199	Increases and decreases to salaries and benefits in accordance with the CBAs. Increase for Psychological Services, Physical and Occupational Therapy Services. Reduction for Speech Therapy Services.
2700-2799	Increase for required Special Education Transportation.

**Pelham School District**  
**2025 - 2026 Default Budget Calculation**  
**1/8/2025**

	<u>Reductions</u>	<u>Additions</u>	<u>Change</u>
<b>2025 MS-22 Appropriation</b>	<b>\$ 42,435,119</b>		
<b>Deductions:</b>			
Fund Transfers - Food Service Fund	\$ (1,143,423)	\$ 1,143,423	\$ -
Fund Transfers - Grants Fund	\$ (723,577)	\$ 723,577	\$ -
Fund Transfers - Other Special Rev Fund	\$ (52,000)	\$ 52,000	\$ -
<b>Operating Budget (2025 Gross &amp; 2026 Net)</b>	<b>\$ 40,516,119</b>	<b>\$ 0</b>	<b>\$ -</b>
<u>Existing Level of Services</u>			
Total Salaries (110-130)	\$ (17,937,549)	\$ 18,111,388	\$ 173,838
Total Benefits (211-299)	\$ (9,564,496)	\$ 10,092,666	\$ 528,170
SPED Professional Services (1210, 1280/321-560, 580-890)	\$ (483,602)	\$ 572,862	\$ 89,260
SPED Tuition (1210, 1280/561, 564, 569)	\$ (2,209,772)	\$ 2,289,154	\$ 79,382
Voc Tuition (1300/ 561)	\$ (115,213)	\$ 115,213	\$ -
Psychological Professional Services (2140/321-890)	\$ (128,612)	\$ 193,062	\$ 64,450
Speech & Language Prof Services. (2150/321-890)	\$ (173,439)	\$ 101,458	\$ (71,981)
PT Professional Services (2162/321-890)	\$ (49,450)	\$ 49,650	\$ 200
OT Professional Services (2163/321-890)	\$ (4,672)	\$ 9,238	\$ 4,566
SPED Transportation (2722/519)	\$ (843,874)	\$ 1,130,430	\$ 286,556
Liability Insurance CAP Agreement (2620/521)	\$ (76,762)	\$ 83,691	\$ 6,929
Debt Service (5100, 5120/ 830,910)	\$ (3,778,270)	\$ 3,665,710	\$ (112,560)
SAU Energy Performance Lease (4600/441)	\$ (133,768)	\$ 133,768	\$ -
All Other Functions and lines not listed	\$ (4,881,779)	\$ 4,881,779	\$ -
<u>One-Time Expenditures</u>			
DW Maintenance Truck (2630/738)	\$ (58,000)	\$ -	\$ (58,000)
PES Site Improvement (4200/433)	\$ (60,000)	\$ -	\$ (60,000)
PMS Burnisher Equipment (2620/734)	\$ (11,000)	\$ -	\$ (11,000)
PHS Library Laminator/Table (2222/738)	\$ (2,661)	\$ -	\$ (2,661)
SB CBA Printing (2311/890)	\$ (3,200)	\$ -	\$ (3,200)
<u>Legal/Regulatory Requirement Adjustments</u>			
none	\$ -	\$ -	\$ -
<b>NET 2024-2025 OPERATING BUDGET</b>	<b>\$ 0</b>		
<b>2026 DEFAULT GENERAL FUND OPERATING BUDGET</b>		<b>\$ 41,430,068</b>	<b>\$ 913,949</b>
<b>2026 DEFAULT FOOD SERVICE BUDGET</b>		<b>\$ 1,143,423</b>	<b>\$ -</b>
<b>2026 DEFAULT GRANTS FUND BUDGET</b>		<b>\$ 723,577</b>	<b>\$ -</b>
<b>2026 DEFAULT SPECIAL OTHER BUDGET</b>		<b>\$ 52,000</b>	<b>\$ -</b>
<b>TOTAL PSD 2026 DEFAULT BUDGET</b>		<b>\$ 43,349,068</b>	<b>\$ 913,949</b>