New Hampshire
Department of
Revenue Administration

2014
MS-DS

DEFAULT BUDGET OF THE SCHOOL

Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2014 to June 30, 2015**

Form Due Date: **20 days after meeting**

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 27, 2014

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/munc_prop/municipalservices.htm

ENTITY'S INFORMATION

School District: Pelham | 359S

Municipalities Serviced: Pelham

SCHOOL BOARD OR BUDGET COMMITTEE MEMBERS

First Name	Last Name
Brian	Carton
Debbie	Ryan
Tom	Gellar
Megan	Larson
Carl	Wiswell

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	$6,747,680	$3,173,783		$9,921,463
1200-1299	Special Programs	$3,210,474	$1,395,785	$160,000	$4,446,259
1300-1399	Vocational Programs	$52,000	$11,053		$63,053
1400-1499	Other Programs	$499,350	$110,928		$610,278
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	$10,509,504	$4,691,549	$160,000	$15,041,053

SUPPORT SERVICES (2000-2999)

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	$1,518,940	$708,724		$2,227,664
2200-2299	Instructional Staff Services	$1,076,008	$217,997	$57,901	$1,236,104
	Support Services Subtotal	$2,594,948	$926,721	$57,901	$3,463,768

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	$114,350	($3,919)		$110,431
	General Administration Subtotal	$114,350	($3,919)		$110,431

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	$450,605	$60,380		$510,985
2400-2499	School Administration Service	$908,681	$391,855		$1,300,536
2500-2599	Business	$300,051	$87,677		$387,728
2600-2699	Operation & Maintenance of Plant	$1,893,384	$181,441	$35,000	$2,039,825
2700-2799	Student Transportation	$1,780,018	$100,898		$1,880,916
2800-2999	Support Service Central & Other	$6,838,007	($6,125,130)		$712,877
	Executive Administration Subtotal	$12,170,746	($5,302,879)	$35,000	$6,832,867

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	$926,504	($926,504)		
3200	Enterprise Operations				
	Non-Instructional Services Subtotal	$926,504	($926,504)		

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	$196,273	$217,400		$413,673
4600	Building Improvement Services	$176,850		$176,850	
4900	Other Facilities Acquisition and Construction Services				
	Water Distribution and Treatment Subtotal	$448,123	$217,400	$176,850	$488,673

OTHER OUTLAYS (5000-5999)

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				
5120	Debt Service - Interest				
	Other Outlays Subtotal				

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	$7,500	$978,976		$986,476
5222-5229	To Other Special Revenue	$619,307	$123,434		$742,741
5230-5239	To Capital Projects				
5254	To Agency Funds				
5300-5399	Intergovernmental Agency Allocations				
	Supplemental Appropriation				
	Deficit Appropriaiton				
	Fund Transfers Subtotal	$626,807	$1,102,410		$1,729,217

Operating Budget Total	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
	$27,390,982	$704,778	$429,751	$27,666,009

EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase of 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
	Increases in accounts 1100 to 2840 - Employee benefits now expensed to the employees' assigned function instead of district-wide 2900 function.	Remove Line
1100-1199	Increase in PEA retirement severance payments.	Remove Line
1200-1299	Increase in SPED out-of-district tuition required by IEPs. Decrease in SPED Contingency not budgeted and reduction in SPED services.	Remove Line
1300-1399	Increase in required vocational education tuition increases.	Remove Line
2000-2199	Increase in SPED services required by IEPs.	Remove Line

2200-2299	Increase in Technology plan software. Decrease due to end of phone system lease/purchase.	Remove Line
2310-2399	Decrease due to GASB services moved to 2510 function.	Remove Line
2320-2399	Decrease in non-union retirement severance and administrative TSA payments.	Remove Line
2500-2599	Increase due to GASB services previously budgeted in 2317 function. New finance & HR software contract.	Remove Line
2600-2699	Increase in property & liability insurance. Decrease due to one-time PHS modular air conditioning and SAU lease moved to 4500 function.	Remove Line
2700-2799	Increases in transportation contract requirements.	Remove Line
2800-2999	Increase due to PPACA fees. Decrease due to change in accounting of employee benefits from 2900 function to the employees' assigned function.	Remove Line
3100	Decrease due to food service now budgeted as a fund transfer (5220).	Remove Line
4500	Increase due to SAU lease previously budgeted in 2620 function.	Remove Line
4600	Decrease due to one-time sprinkler project at PES.	Remove Line
5220-5221	Increase due to moving food service to a fund transfer from the 3100 function and budgeting for USDA commodities.	Remove Line
5222-5229	Increase in actual and expected federal grants.	Remove Line

Pelham (359S)

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	Preparer's Last Name
Stephen	Martin

Stephen L Martin

Preparer's Signature and Title

1/22/2014

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/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.

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Deborah Regan VICE-CHAIR

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Thomas Moller

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Megan Larson

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

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Board or Committee Member's Signature and Title

Submit

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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: shelley.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