

New Hampshire Department of Revenue Administration

2019 MS-DSB

Default Budget of the School District

New Boston Local School

For the period beginning July 1, 2019 and ending June 30, 2020

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: _

1/24/19

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 Verlag L. Lanbeit. Heller John H KARY JENUCS R Frederick / tajes Jr.	Position Chair Beard Member Vice Chair Bourd Member	Signature Nivey L. Lamber Aller Chet

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal: <u>https://www.proptax.org/</u>

> 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 Budge
Instruction					
1100-1199	Regular Programs	\$10,621,335	\$60,476	(\$5,667)	\$10,676,144
1200-1299	Special Programs	\$2,085,676	\$85,084	\$0	\$2,170,760
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$58,178	\$2,705	\$0	\$60,883
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	\$C
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
	Instruction Subtotal	\$12,765,189	\$148,265	(\$5,667)	\$12,907,787
Support Serv	vices				
2000-2199	Student Support Services	\$662,125	\$106,323	\$0	\$768,448
2200-2299	Instructional Staff Services	\$215,168	\$8,223	(\$9,970)	\$213,42
General Adm	ninistration				
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$27,004	(\$4)	\$0	\$27,000
	General Administration Subtotal	\$27,004	(\$4)	\$0	\$27,000
	dministration		205 050		\$500.74 ¹
2320 (310)	SAU Management Services	\$477,761	\$25,956	\$0	\$503,71
2320-2399	All Other Administration	\$0	\$0	\$0	\$1
2400-2499	School Administration Service	\$427,886	\$10,526	\$0	\$438,41
2500-2599	Business	\$0	\$0	\$0	\$
2600-2699	Plant Operations and Maintenance	\$423,358	\$5,162	\$0	\$428,52
2700-2799	Student Transportation	\$747,547	\$62,204	\$0	\$809,75
2800-2999	Support Service, Central and Other	\$0	\$0	\$0	\$
	Executive Administration Subtotal	\$2,076,552	\$103,848	\$0	\$2,180,40
Non-Instruct	tional Services				
3100	Food Service Operations	\$157,758	(\$3,703)	\$0	\$154,05
3200	Enterprise Operations	\$0	\$0	\$0	\$(
	Non-Instructional Services Subtotal	\$157,758	(\$3,703)	\$0	\$154,05



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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budge
Facilities Ac	quisition 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	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal	\$0	\$0	\$0	\$0
Other Outlay	5				
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$C
5120	Other Outlays Subtotal	\$0	\$0	\$0	\$0
	Other Outlays Subtotal		\$0	\$0	\$0
Fund Transf 5220-5221	Other Outlays Subtotal		\$0 \$0	\$0 \$0	
Fund Transf	Other Outlays Subtotal	\$0			\$0
Fund Transf 5220-5221	Other Outlays Subtotal ers To Food Service	\$0 \$0	\$0	\$0	\$C
Fund Transf 5220-5221 5222-5229	Other Outlays Subtotal ers To Food Service To Other Special Revenue	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$C \$C \$C
Fund Transf 5220-5221 5222-5229 5230-5239	Other Outlays Subtotal ers To Food Service To Other Special Revenue To Capital Projects	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0
Fund Transf 5220-5221 5222-5229 5230-5239 5251	Other Outlays Subtotal ers To Food Service To Other Special Revenue To Capital Projects To Capital Reserve Fund	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
Fund Transf 5220-5221 5222-5229 5230-5239 5251 5252	Other Outlays Subtotal ers To Food Service To Other Special Revenue To Capital Projects To Capital Reserve Fund To Expendable Trusts/Fiduciary Funds	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Fund Transf 5220-5221 5222-5229 5230-5239 5251 5252 5253	Other Outlays Subtotal ers To Food Service To Other Special Revenue To Capital Projects To Capital Reserve Fund To Expendable Trusts/Fiduciary Funds To Non-Expendable Trust Funds	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Fund Transf 5220-5221 5222-5229 5230-5239 5251 5252 5253 5253 5254	Other Outlays Subtotal ers To Food Service To Other Special Revenue To Capital Projects To Capital Reserve Fund To Expendable Trusts/Fiduciary Funds To Non-Expendable Trust Funds To Agency Funds	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Fund Transf 5220-5221 5222-5229 5230-5239 5251 5252 5253 5253 5254 5310	Other Outlays Subtotal ers To Food Service To Other Special Revenue To Capital Projects To Capital Reserve Fund To Expendable Trusts/Fiduciary Funds To Non-Expendable Trust Funds To Agency Funds To Charter Schools	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$C \$
Fund Transf 5220-5221 5222-5229 5230-5239 5251 5252 5253 5254 5310 5390	Other Outlays Subtotal ers To Food Service To Other Special Revenue To Capital Projects To Capital Reserve Fund To Expendable Trusts/Fiduciary Funds To Non-Expendable Trust Funds To Agency Funds To Charter Schools To Other Agencies	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Fund Transf 5220-5221 5222-5229 5230-5239 5251 5252 5253 5254 5310 5390 9990	Other Outlays Subtotal ers To Food Service To Other Special Revenue To Capital Projects To Capital Reserve Fund To Expendable Trusts/Fiduciary Funds To Non-Expendable Trust Funds To Agency Funds To Charter Schools To Other Agencies Supplemental Appropriation	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2200-2299	One time expenditure of \$9,970 - Media Center furniture.
1400-1499	Extended school year wage increases
2310-2319	Slight change to unemployment insurance costs in this function.
2600-2699	Increase in wages and benefits based on CBA.
1100-1199	Notable changes: Health insurance increases \$83,369, Tuition to Goffstown decrease of \$56,063 One time expense PowerSchool Messenger \$5,667 Teacher retirement stipend \$10,500
2320 (310)	Based on AREA Agreement. SAU cost increase reflective of wage and benefit increases, as well as new personnel who have elected to take insurance.
2400-2499	Cost of benefits increases, tuition reimbursement, retirement costs
1200-1299	Noteworthy changes: Increased paraprofessional per student needs per tuition agreement with Goffstown \$125,725. Out of District placement cost increase \$114,124 Reallocated ESL position -\$34,725
2000-2199	Increased costs related to student needs for psych. services, outside consultants.
2700-2799	Increased cost of special education transportation.