

Default Budget Calculation

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 and by salaries and benefits of positions that have been eliminated in the proposed budget.

For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, and eliminated positions shall not include vacant positions under recruitment or positions redefined in the proposed operating budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

In calculating the default budget amount, the governing body shall follow the statutory formula which may result in a higher or lower amount than the proposed operating budget.

RSA 40:13, IX(c) "Contracts" as used in this subdivision means contracts previously approved, in the amount so approved, by the legislative body in either the operating budget authorized for the previous year or in a separate warrant article for a previous year.

Item	Adjustment to Default	Reason	Object Code
K-8 Remote Program	\$0	Positions Redefined	n/a
2.6 FTE	(\$230,000)	Elimination of positions & benefits	110, 211, 212, 220, 232
Pupil Services	\$588,450	Mandated by Law	323
PES Roof Repair	(\$140,000)	One time expenditure	431
Security Enhancements	(\$81,000)	One time expenditure	432
Replace 4 boilers – 2 bldgs	(\$310,000)	One time expenditure	433
Replace ERV units – 2 bldgs	(\$38,000)	One time expenditure	434
School Transportation	\$215,004	Mandated by Law	519
Property Insurance	\$11,662	Mandated by Law	520
Tuition	\$24,796	Mandated by Law	561
New furniture	(\$7,120)	One time expenditure	733
New tech equipment	(\$21,800)	One time expenditure	734
Dues & Fees	\$21,885	Contractual Obligation	810
Bond Interest	(\$27,540)	Debt Service	830
Total Adjustments	\$6,337		

ConVal School District
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Fiscal Year 2022-23

Object Code	Description	Proposed 2022-2023 Budget	Approved 2021-2022 Budget	Default	Difference Default vs Proposed	Default Change from Prior Year	Notes
110	REGULAR SALARIES	17,177,658	17,267,938	17,108,968	(68,690)	(158,970)	Elimination of position & benefits
111	PARAPROFESSIONAL SALARIES	2,934,191	3,002,523	3,002,523	68,331	-	
112	ADMN ASSISTANTS	1,219,856	1,175,080	1,175,080	(44,776)	-	
113	CUSTODIAL/MAINTENANCE	579,309	534,342	534,342	(44,967)	-	
114	ADMINISTRATOR	2,800,178	2,959,099	2,959,099	158,921	-	
115	DEPARTMENT HEADS	25,000	25,000	25,000	-	-	
119	SUPPORT SERVICES	960,679	890,144	890,144	(70,535)	-	
120	TEMPORARY SALARIES	1,155,994	1,081,907	1,081,907	(74,087)	-	
130	OVERTIME	37,500	40,500	40,500	3,000	-	
	Total Salaries	26,890,366	26,976,532	26,817,562	(72,804)	(158,970)	
211	HEALTH INSURANCE	5,538,844	5,707,106	5,683,150	144,306	(23,956)	Elimination of position & benefits
212	DENTAL INSURANCE	209,663	221,807	220,309	10,645	(1,498)	Elimination of position & benefits
213	LIFE INSURANCE	48,299	41,952	41,952	(6,347)	-	
214	LONG TERM DISABILITY	67,625	57,852	57,852	(9,773)	-	
220	FICA	1,780,447	1,940,142	1,927,982	147,535	(12,160)	Elimination of position & benefits
231	NON - TEACH RETIRE	750,945	810,724	810,724	59,779	-	
232	TEACHER RETIRE	3,767,096	3,934,456	3,901,040	133,943	(33,416)	Elimination of position & benefits
250	UNEMPLOYMENT COMP	22,500	24,641	24,641	2,141	-	
260	WORKERS' COMP	101,990	107,584	107,584	5,594	-	
299	OTHER BENEFITS - LT CARE & ANNUITIES	17,085	16,805	16,805	(280)	-	
	Total Benefits	12,304,495	12,863,068	12,792,038	487,543	(71,030)	
321	PROF SERVICES	108,755	110,400	110,400	1,645	-	
322	STAFF SERVICES	88,817	92,000	92,000	3,183	-	
323	PUPIL SERVICES	1,046,007	457,557	1,046,007	-	588,450	Mandated by Law
330	PURCHASED/PROF	1,868,619	1,642,352	1,642,352	(226,267)	-	
340	STATISTICAL SERVICES	31,036	33,548	33,548	2,512	-	
380	PURCH SERVICES	237,500	198,500	198,500	(39,000)	-	
	Total Services	3,380,734	2,534,357	3,122,807	(257,927)	588,450	
411	WATER/SEWER	63,676	61,093	61,093	(2,583)	-	
420	ENVIRONMENTAL DISPOSAL	900	-	-	(900)	-	
421	DISPOSAL	48,476	44,067	44,067	(4,409)	-	
422	SNOW PLOWING	129,536	172,855	172,855	43,319	-	
430	REPAIR/MAINT	198,738	154,216	154,216	(44,522)	-	
431	STRUCTURAL REPAIRS & MAINTENANCE	317,962	198,600	58,600	(259,362)	(140,000)	One time expenditure
432	ELECTRICAL REPAIRS & MAINTENANCE	32,650	109,060	28,060	(4,590)	(81,000)	One time expenditure
433	MECHANICAL REPAIRS & MAINTENANCE	259,044	338,200	28,200	(230,844)	(310,000)	One time expenditure
434	HVAC REPAIRS & MAINTENANCE	93,290	102,465	64,465	(28,825)	(38,000)	One time expenditure
435	SAFETY REPAIRS & MAINT	21,014	19,600	19,600	(1,414)	-	
436	Copier Repairs	15,350	16,000	16,000	650	-	
440	BUILDING RENTAL	3,500	2,000	2,000	(1,500)	-	
443	Equip Rental: Copiers	25,980	53,232	53,232	27,252	-	
449	Equip Rental - Postage Meter	4,200	-	-	(4,200)	-	
450	RENTAL	-	5,000	5,000	5,000	-	
	Total Property Service	1,214,316	1,276,388	707,388	(506,929)	(569,000)	
510	OTHER TRANSPORTATION	239,980	197,438	197,438	(42,543)	-	
519	PUPIL TRANSPORTATION	2,729,622	2,514,618	2,729,622	-	215,004	Mandated by Law
520	INSURANCE	118,650	106,988	118,650	-	11,662	Mandated by Law
530	Telephone / Web access	253,615	330,310	330,310	76,695	-	
531	Cellular Phones	21,860	20,600	20,600	(1,260)	-	
534	POSTAGE	16,847	16,428	16,428	(420)	-	
540	ADVERTISING	25,000	25,000	25,000	-	-	
550	PRINTING	8,500	8,850	8,850	350	-	
561	TUITION	776,246	750,018	774,814	(1,432)	24,796	Mandated by Law
580	MILEAGE	79,242	64,642	64,642	(14,600)	-	

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 Fiscal Year 2022-23

Object Code	Description	Proposed 2022-2023 Budget	Approved 2021-2022 Budget	Default	Difference Default vs Proposed	Default Change from Prior Year	Notes
	Total Other Service	4,269,562	4,034,891	4,286,353	16,791	251,462	
610	GENERAL SUPPLIES	734,725	591,116	591,116	(143,609)	-	
615	TESTING SUPPLIES	25,669	21,141	21,141	(4,528)	-	
622	ELECTRICITY	445,637	481,074	481,074	35,437	-	
623	BOTTLED GAS	30,950	23,120	23,120	(7,830)	-	
624	HEATING OIL	422,208	326,974	326,974	(95,234)	-	
640	BOOKS	84,573	68,865	68,865	(15,708)	-	
641	PERIODICALS	21,021	20,822	20,822	(200)	-	
649	OTHER INFO SOURCES	3,610	4,319	4,319	709	-	
650	SOFTWARE SUPPORT	530,587	476,965	476,965	(53,622)	-	
656	PROPANE	395,000	217,800	217,800	(177,200)	-	
	Total Supplies and Materials	2,693,981	2,232,197	2,232,197	(461,784)	-	
733	NEW FURNITURE	6,890	7,120	-	(6,890)	(7,120)	One time expenditure
734	OTHER TECH EQUIPMENT	20,961	21,800	-	(20,961)	(21,800)	One time expenditure
737	REPL FURNITURE	44,313	14,440	14,440	(29,873)	-	
738	REPL EQUIPMENT	467,675	272,670	272,670	(195,005)	-	
739	OTHER EQUIPMENT	39,341	31,401	31,401	(7,940)	-	
	Total Property	579,179	347,431	318,511	(260,669)	(28,920)	
810	DUES & FEES	197,106	175,221	197,106	-	21,885	Contractual Obligation
830	DEBT SERVICE INTEREST	28,453	55,993	28,453	-	(27,540)	Debt Service
890	FOOD SERVICE TRANSFER	125,000	110,000	110,000	(15,000)	-	
	Total Other	350,559	341,214	335,559	(15,000)	(5,655)	
910	DEBT SERVICE PRINCIPAL	540,000	540,000	540,000	-	-	
	Total Debt Service	540,000	540,000	540,000	-	-	
	TOTAL OPERATIONAL BUDGET	52,223,192	51,146,076	51,152,414	(1,070,778)	6,337	
	Title I & II	550,000	550,000	550,000	-		
	Other Federal Programs	250,000	250,000	250,000	-		
	IDEA	600,000	600,000	600,000	-		
	ESSER	1,500,000	-	-	(1,500,000)		
	Food Service	812,000	810,000	810,000	(2,000)		
	Special Revenue Fund	75,000	75,000	75,000	-		
	Health Maintenance Trust		-	-	-		
	Athletic Trust		25,000	-	-		
	Capital Reserve		500,000	-	-		
	Equipment Trust		50,000	-	-		
	Energy Trust		25,000	-	-		
	Special Eduation Trust		100,000	-	-		
	TOTAL GROSS BUDGET	56,010,192	54,131,076	53,437,414	(2,572,778)		