



Default Budget: Litchfield Local School

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:

For Assistance Please Contact:
NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

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.

| School Board or Budget Committee Certifications | | |
|---|------------|-----------|
| Printed Name | Position | Signature |
| Brian Bourque | Chair | |
| Derek Barka | Vice-Chair | |
| Janine Lepore | Member | |
| John York | Member | |
| Mary Prindle | Member | |
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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

| Account Code | Purpose of Appropriation | Prior Year Adopted Budget | Reductions or Increases | One-Time | DEFAULT BUDGET |
|--|---|---------------------------|-------------------------|-----------|----------------|
| General Administration | | | | | |
| 0000-0000 | Collective Bargaining | \$0 | | | \$0 |
| 2310 (840) | School Board Contingency | \$0 | | | \$0 |
| 2310-2319 | Other School Board | \$106,614 | (5,440) | | \$101,174 |
| Instruction | | | | | |
| 1100-1199 | Regular Programs | \$7,887,909 | 499,971 | (110,142) | \$8,277,738 |
| 1200-1299 | Special Programs | \$2,965,003 | 100,862 | | \$3,065,865 |
| 1300-1399 | Vocational Programs | \$24,200 | 6,191 | | \$30,391 |
| 1400-1499 | Other Programs | \$472,493 | | | \$472,493 |
| 1500-1599 | Non-Public Programs | \$39,232 | | | \$39,232 |
| 1600-1699 | Adult/Continuing Education Programs | \$3 | | | \$3 |
| 1700-1799 | Community/Junior College Education Programs | \$0 | | | \$0 |
| 1800-1899 | Community Service Programs | \$0 | | | \$0 |
| Support Services | | | | | |
| 2000-2199 | Student Support Services | \$1,578,736 | (346) | | \$1,578,390 |
| 2200-2299 | Instructional Staff Services | \$692,912 | (5,500) | | \$687,412 |
| Executive Administration | | | | | |
| 2320 (310) | SAU Management Services | \$284,165 | (7,893) | | \$276,272 |
| 2320-2399 | All Other Administration | \$201,134 | | | \$201,134 |
| 2400-2499 | School Administration Service | \$1,187,619 | | | \$1,187,619 |
| 2500-2599 | Business | \$301,106 | 4,266 | | \$305,372 |
| 2600-2699 | Plant Operations and Maintenance | \$2,106,633 | 10,960 | | \$2,117,593 |
| 2700-2799 | Student Transportation | \$978,458 | 35,897 | | \$1,014,355 |
| 2800-2999 | Support Service, Central and Other | \$521,293 | | | \$521,293 |
| Non-Instructional Services | | | | | |
| 3100 | Food Service Operations | \$0 | | | \$0 |
| 3200 | Enterprise Operations | \$0 | | | \$0 |
| Facilities Acquisition and Construction | | | | | |
| 4100 | Site Acquisition | \$0 | | | \$0 |
| 4200 | Site Improvement | \$3 | | | \$0 |
| 4300 | Architectural/Engineering | \$0 | | | \$0 |
| 4400 | Educational Specification Development | \$0 | | | \$0 |
| 4500 | Building Acquisition/Construction | \$0 | | | \$0 |
| 4600 | Building Improvement Services | \$48,852 | (12,601) | | \$36,251 |
| 4900 | Other Facilities Acquisition and Construction | \$0 | | | \$0 |
| Other Outlays | | | | | |
| 5110 | Debt Service - Principal | \$485,000 | (485,000) | | \$0 |
| 5120 | Debt Service - Interest | \$25,463 | (25,463) | | \$0 |
| Fund Transfers | | | | | |
| 5220-5221 | To Food Service | \$598,476 | (11,314) | | \$587,162 |
| 5222-5229 | To Other Special Revenue | \$575,000 | | | \$575,000 |

| | | | | | |
|-----------------------------|--------------------------------------|---------------------|----------------|------------------|---------------------|
| 5230-5239 | To Capital Projects | \$0 | | | \$0 |
| 5251 | To Capital Reserve Fund | \$0 | | | \$0 |
| 5252 | To Expendable Trusts/Fiduciary Funds | \$50,000 | | (50,000) | \$0 |
| 5253 | To Non-Expendable Trust Funds | \$0 | | | \$0 |
| 5254 | To Agency Funds | \$0 | | | \$0 |
| 5300-5399 | Intergovernmental Agency Allocation | \$0 | | | \$0 |
| 9990 | Supplemental Appropriation | \$0 | | | \$0 |
| 9992 | Deficit Appropriation | \$0 | | | \$0 |
| Total Appropriations | | \$21,130,304 | 105,864 | (160,142) | \$21,074,749 |

| Explanation for Increases and Decreases | |
|--|---|
| Account | Explanation |
| 1100-1199 | Collective bargaining agreement-increase to salaries and benefits |
| 1100-1199 | Onetime expenses- new and replacement furniture and equipment |
| 1200-1299 | Collective bargaining agreement-increase to salaries and benefits |
| 1300-1399 | Increase vocational tuition |
| 1100-1199 | Curriculum textbooks part of a multi-year plan adopted by school board |
| 2600-2699 | Increased premium property liability insurance and multi-year snow plowing contract |
| 5110-5120 | Retirement of CHS Bond |
| 5220-5221 | Lower operating costs for food service program |
| 5252 | One time transfer to capital reserve fund |
| | |
| | |

Litchfield School District
2016 Default Budget Calculation and Variation Analysis

| | Fiscal Year 2015 | Adjustments | Default Budget 2016 | % Change |
|--|---------------------|------------------|------------------------|----------------|
| 2015 Operating Budget | 21,130,304 | | | |
| Fund Transfers - Food Service Fund | 598,476 | 0 | 598,476 | 0.0% |
| Fund Transfers - Grants Fund | <u>575,000</u> | <u>0</u> | <u>575,000</u> | 0.0% |
| Operating Budget Fund 10 Gross | 19,956,828 | | 1,039,136 | |
| <i>Existing Level of Services</i> | | | | |
| Total Salaries (excluding Adult Ed & self-funded) | 10,636,376 | 359,430 | 10,995,806 | 3.4% |
| Total Benefits (211:260) | 4,166,271 | 313,830 | 4,480,101 | 7.5% |
| Course Reimbursement Non-Union (2213/270) | 13,000 | 0 | 13,000 | 0.0% |
| Bargaining Course Reimbursements (2213/271) | 44,640 | 0 | 44,640 | 0.0% |
| Bargaining Workshop Reimbursements (2213/320) | 27,820 | (5,500) | 22,320 | -19.8% |
| Athletic Game Officials (1420/391) | 31,760 | 0 | 31,760 | 0.0% |
| Voc Ed Tuition to Other Districts (1301-561) | 24,200 | 6,191 | 30,391 | 25.6% |
| Out-of-District Tuition (1201/569) | 510,000 | (17,300) | 492,700 | -3.4% |
| Alternative Education (At-Risk) Tuition (561) | 12,000 | 0 | 12,000 | 0.0% |
| Special Svcs Professional Services (1201-1260/330/332) | 193,250 | (64,130) | 129,120 | -33.2% |
| Guidance Prof. Services 504 students (2120/330) | 11,109 | (162) | 10,947 | -1.5% |
| Guidance Equipment 504 Students (2120/430&7**) | 6,324 | (184) | 6,140 | -2.9% |
| Psychological Professional Services (2140/330) | 14,200 | 0 | 14,200 | 0.0% |
| Speech & Language Profess. Svcs. (2150/330) | 33,000 | 0 | 33,000 | 0.0% |
| OT/PT Professional Services (2160/330) | 48,500 | 0 | 48,500 | 0.0% |
| MultiState Billing Services (1201-890) | 15,000 | 0 | 15,000 | 0.0% |
| SPED Transportation (2722/519) | 406,641 | 9,280 | 415,921 | 2.3% |
| Copier Leases and Service Contracts (1100/2320-440) | 70,631 | (7,893) | 62,738 | -11.2% |
| Musical Instruments Lease (1100-440) | 3,260 | 0 | 3,260 | 0.0% |
| Curriculum Review Schedule (1100-640/641) | 92,203 | 0 | 92,203 | 0.0% |
| Self Funded Programs (1501) | 39,232 | 0 | 39,232 | 0.0% |
| Adult Ed. Programs (1601) | 3 | 0 | 3 | 0.0% |
| Contracted Building Services (2640/433) | 76,750 | 0 | 76,750 | 0.0% |
| NWEA / AIMSWEB Software (2210-650) | 16,465 | 0 | 16,465 | 0.0% |
| District Technology Plan (2225/2840-440, 610, 650-738) | 302,613 | 0 | 302,613 | 0.0% |
| Data communications and telephone (2840-531-532) | 63,448 | 0 | 63,448 | 0.0% |
| Audit Services (2317-331) | 22,440 | 0 | 22,440 | 0.0% |
| Regulatory Costs GASB Actuary Services (2510-330) | 1,800 | 0 | 1,800 | 0.0% |
| Alert Now software lease (10002510-446) | 3,978 | (303) | 3,675 | -7.6% |
| eFinancePLUS Contracted Costs (2510-446) | 36,818 | (871) | 35,947 | -2.4% |
| Insurance (2620-521) | 57,890 | 3,473 | 61,363 | 6.0% |
| Utilities - Water (2620-411) | 36,148 | 0 | 36,148 | 0.0% |
| Utilities - Sewer (2620-412) | 9,275 | 0 | 9,275 | 0.0% |
| Utilities - Disposal (2620-421) | 16,686 | 0 | 16,686 | 0.0% |
| Utilities - Electricity (2620-622) | 244,710 | 0 | 244,710 | 0.0% |
| Utilities - Bottled Gas/Propane (2620-623) | 97,157 | 0 | 97,157 | 0.0% |
| Utilities - Oil (2620-624) | 120,404 | 0 | 120,404 | 0.0% |
| Utilities - Fuel (2630-626) | 3,500 | 0 | 3,500 | 0.0% |
| Snow Plowing (2630-422) | 29,513 | 7,487 | 37,000 | 25.4% |
| Non-SPED Transportation (27xx-519) | 666,971 | 26,617 | 693,588 | 4.0% |
| Modular Lease (4600/441) | 36,252 | 0 | 36,252 | 0.0% |
| POD Storage rentals (2620-442) | 1,248 | 0 | 1,248 | 0.0% |
| Capital Reserve Transfer | 50,000 | (50,000) | 0 | -100.0% |
| Debt Service (5100-830/910) | <u>510,463</u> | <u>(510,463)</u> | <u>0</u> | <u>-100.0%</u> |
| | 18,803,949 | 69,502 | 19,912,587 | |

One-Time Expenditures

| | | |
|--|------------------|-------------------|
| Furniture Additional (733) | 12,781 | (12,781) |
| Equipment Additional (734) - excludes 2120/2225/2840 | 28,638 | (28,638) |
| Furniture Replacement (737) | 19,238 | (19,238) |
| Equipment Replacement (738)-excludes 2120/2225/2840 | 40,485 | (40,485) |
| Building Improvement (720) | <u>12,601</u> | <u>(12,601)</u> |
| | 113,743 | -113,743 |
| <hr/> | | |
| NET 2014-2015 OPERATING BUDGET | 1,039,136 | |
| 2016 DEFAULT GENERAL FUND OPERATING BUDGET | | 19,912,587 |
| 2016 DEFAULT FOOD SERVICE BUDGET | | 587,162 |
| 2016 DEFAULT GRANTS FUND BUDGET | | <u>575,000</u> |
| TOTAL LSD 2016 DEFAULT BUDGET | | 21,074,749 |