



Default Budget of the School District

Litchfield Local School

For the period beginning July 1, 2018 and ending June 30, 2019

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: _____

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
Brian Bourque	Chair	
Christina Mansum	V. Chair	
Elizabeth MacDonald	School Board	Elizabeth macdonald



New Hampshire
Department of
Revenue Administration

2018
MS-DSB

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DEFAULT BUDGET NOT SUBMITTED
THIS COPY FOR REVIEW PURPOSES
ONLY

Default Budget of the School District

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THIS IS A DRAFT REPORT FOR REVIEW PURPOSES ONLY
THE DEFAULT BUDGET PROCESS MUST BE COMPLETED IN THE TAX RATE
SETTING PORTAL BEFORE A FINAL REPORT CAN BE GENERATED FOR THE
PURPOSES OF CERTIFICATION AND PUBLIC POSTING

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
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$8,522,547	\$269,722	\$0	\$8,792,269
1200-1299	Special Programs	\$3,010,047	\$353,419	\$0	\$3,363,466
1300-1399	Vocational Programs	\$51,812	(\$14,352)	\$0	\$37,460
1400-1499	Other Programs	\$534,128	\$13,637	\$0	\$547,765
1500-1599	Non-Public Programs	\$47,810	(\$47,810)	\$0	\$0
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
	Instruction Subtotal	\$12,166,344	\$574,616	\$0	\$12,740,960
Support Services					
2000-2199	Student Support Services	\$1,756,958	\$97,969	\$0	\$1,854,927
2200-2299	Instructional Staff Services	\$829,615	(\$37,981)	(\$24,300)	\$767,334
	Support Services Subtotal	\$2,586,573	\$59,988	(\$24,300)	\$2,622,261
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$119,143	\$1,650	\$0	\$120,793
	General Administration Subtotal	\$119,143	\$1,650	\$0	\$120,793
Executive Administration					
2320 (310)	SAU Management Services	\$278,180	\$61,704	\$0	\$339,884
2320-2399	All Other Administration	\$224,236	(\$10,281)	\$0	\$213,955
2400-2499	School Administration Service	\$1,319,570	\$3,310	\$0	\$1,322,880
2500-2599	Business	\$335,194	(\$18,110)	\$0	\$317,084
2600-2699	Plant Operations and Maintenance	\$2,174,424	(\$128,236)	(\$2,250)	\$2,043,938
2700-2799	Student Transportation	\$1,007,670	\$143,067	\$0	\$1,150,737
2800-2999	Support Service, Central and Other	\$788,516	(\$27,088)	\$0	\$761,428
	Executive Administration Subtotal	\$6,127,790	\$24,366	(\$2,250)	\$6,149,906
Non-Instructional Services					
3100	Food Service Operations	\$0	\$0	\$0	\$0
3200	Enterprise Operations	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal	\$0	\$0	\$0	\$0
Facilities Acquisition 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	\$36,260	\$0	\$0	\$36,260



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Appropriations

4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal	\$36,260	\$0	\$0	\$36,260
Other Outlays					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
	Other Outlays Subtotal	\$0	\$0	\$0	\$0
Fund Transfers					
5220-5221	To Food Service	\$560,918	\$0	\$0	\$560,918
5222-5229	To Other Special Revenue	\$575,000	\$0	\$0	\$575,000
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
	Fund Transfers Subtotal	\$1,135,918	\$0	\$0	\$1,135,918
Total Operating Budget Appropriations		\$22,172,028	\$660,620	(\$26,550)	\$22,806,098



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	Reduction in Contractual Obligations
4600	Annual Lease Payment
2500-2599	Change in Staffing lead to reduction in Salaries and Benefits
2200-2299	Salary and Benefits. Reduction in textbook and technology equipment expenditure.
1500-1599	Self Funded programs will be maintained and tracked in Fund 22 going forward as local contributions.
1400-1499	New Athletics offerings approved by the School Board. Increase represents Salaries and benefits for contractual positions.
2310-2319	Salaries and Benefits
2600-2699	Staff Changes in Custodial and Grounds (Reduction in Salary and Benefits). One Time expenditures for structure removal.
1100-1199	Salaries and benefits
2320 (310)	Transition from PT to Full Time Superintendent (Salary and Benefits)
2400-2499	Salary and Benefits budgeted in the 2900 function for potential increases.
1200-1299	Salaries and benefits. Increase in tuition obligations for known special services population.
2000-2199	Salaries and Benefits
2700-2799	Contractual Transportation increases.
2800-2999	Reduction in contractual obligations
1300-1399	Decrease in enrollment for vocational programs