



New Hampshire
Department of
Revenue Administration

2015
MS-27

Draft Budget - Not for
Official Posting

School Budget Form: Litchfield Local School

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2015 to June 30, 2016
Form Due Date: 20 days after the meeting

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT
This form was posted with the warrant on: _____

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

SCHOOL 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 Budget Committee Members | |
|---------------------------------|-----------|
| Printed Name | Signature |
| Andrew Connor | |
| Keri B. Douglas | |
| Raymond Creebles Jr | |
| Chris Pasquetti | |
| WILLIAM SPEDDER | |
| FRANK BYRON | |
| Brian Bourque | |
| Cynthia Couture | |

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

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Appropriations

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing FY (Recommended) | School Board's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|--|---|-------------------|--------------------------------|--|--|--|--|--|
| Instruction | | | | | | | | |
| 1100-1199 | Regular Programs | 1 | \$7,674,232 | \$7,864,436 | \$8,167,796 | \$0 | \$7,932,896 | \$234,900 |
| 1200-1299 | Special Programs | 1 | \$2,661,465 | \$2,940,811 | \$3,234,870 | \$0 | \$3,150,549 | \$84,321 |
| 1300-1399 | Vocational Programs | 1 | \$26,789 | \$24,200 | \$25,385 | \$0 | \$25,385 | \$0 |
| 1400-1499 | Other Programs | 1 | \$458,910 | \$490,578 | \$487,574 | \$0 | \$463,022 | \$24,552 |
| 1500-1599 | Non-Public Programs | 1 | \$29,775 | \$52,960 | \$68,122 | \$0 | \$68,122 | \$0 |
| 1600-1699 | Adult/Continuing Education Programs | 1 | \$265 | \$1 | \$7 | \$0 | \$7 | \$0 |
| 1700-1799 | Community/Junior College Education Programs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1800-1899 | Community Service Programs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Support Services | | | | | | | | |
| 2000-2199 | Student Support Services | 1 | \$1,535,627 | \$1,634,923 | \$1,614,536 | \$0 | \$1,584,035 | \$30,500 |
| 2200-2299 | Instructional Staff Services | 1 | \$609,062 | \$690,000 | \$830,926 | \$0 | \$822,783 | \$8,143 |
| General Administration | | | | | | | | |
| 0000-0000 | Collective Bargaining | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2310 (840) | School Board Contingency | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2310-2319 | Other School Board | 1 | \$0 | \$106,253 | \$106,181 | \$0 | \$104,896 | \$1,285 |
| Executive Administration | | | | | | | | |
| 2320 (310) | SAU Management Services | 1 | \$272,209 | \$283,589 | \$294,777 | \$0 | \$287,102 | \$7,675 |
| 2320-2399 | All Other Administration | 1 | \$196,228 | \$199,020 | \$206,201 | \$0 | \$206,002 | \$199 |
| 2400-2499 | School Administration Service | 1 | \$1,195,928 | \$1,183,151 | \$1,215,001 | \$0 | \$1,213,323 | \$1,678 |
| 2500-2599 | Business | 1 | \$281,966 | \$305,776 | \$326,478 | \$0 | \$317,654 | \$8,824 |
| 2600-2699 | Plant Operations and Maintenance | 1 | \$2,024,413 | \$2,078,514 | \$2,307,365 | \$0 | \$2,162,046 | \$145,319 |
| 2700-2799 | Student Transportation | 1 | \$774,529 | \$967,312 | \$1,119,991 | \$0 | \$954,310 | \$165,681 |
| 2800-2999 | Support Service, Central and Other | 1 | \$0 | \$525,986 | \$658,098 | \$0 | \$541,067 | \$117,031 |
| Non-Instructional Services | | | | | | | | |
| 3100 | Food Service Operations | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3200 | Enterprise Operations | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Facilities Acquisition and Construction | | | | | | | | |
| 4100 | Site Acquisition | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing FY (Recommended) | School Board's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|--------------------------------------|---|-------------------|--------------------------------|--|--|--|--|--|
| 4200 | Site Improvement | 1 | \$54,399 | \$3 | \$47,380 | \$0 | \$1 | \$47,379 |
| 4300 | Architectural/Engineering | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4400 | Educational Specification Development | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4500 | Building Acquisition/Construction | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4600 | Building Improvement Services | 1 | \$43,752 | \$48,852 | \$46,312 | \$0 | \$36,252 | \$10,060 |
| 4900 | Other Facilities Acquisition and Construction | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Outlays | | | | | | | | |
| 5110 | Debt Service - Principal | | \$800,000 | \$485,000 | \$0 | \$0 | \$0 | \$0 |
| 5120 | Debt Service - Interest | | \$67,463 | \$25,463 | \$0 | \$0 | \$0 | \$0 |
| Fund Transfers | | | | | | | | |
| 5220-5221 | To Food Service | 1 | \$546,359 | \$598,476 | \$587,162 | \$0 | \$587,162 | \$0 |
| 5222-5229 | To Other Special Revenue | 1 | \$452,055 | \$575,000 | \$575,000 | \$0 | \$575,000 | \$0 |
| 5230-5239 | To Capital Projects | | \$0 | \$50,000 | \$0 | \$0 | \$0 | \$0 |
| 5254 | To Agency Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5300-5399 | Intergovernmental Agency Allocation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9990 | Supplemental Appropriation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9992 | Deficit Appropriation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Proposed Appropriations | | | \$19,705,426 | \$21,130,304 | \$21,919,162 | \$0 | \$21,031,614 | \$887,547 |

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Special Warrant Articles

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing FY (Recommended) | School Board's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|-------------------------------------|------------------------------|-------------------|--------------------------------|--|--|--|--|--|
| 5251 | To Capital Reserve Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5252 | To Expendable Trust Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5253 | To Non-Expendable Trust Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Special Articles Recommended | | | | | | | | |

Individual Warrant Articles

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing FY (Recommended) | School Board's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|--|-------------------------------|-------------------|--------------------------------|--|--|--|--|--|
| 1100-1199 | Regular Programs | 2 | \$0 | \$0 | \$79,536 | \$0 | \$79,536 | \$0 |
| | Purpose: | | | | | | | |
| 1100-1199 | Regular Programs | 5 | \$0 | \$0 | \$22,800 | \$0 | \$22,800 | \$0 |
| | Purpose: | | | | | | | |
| 4200 | Site Improvement | 4 | \$0 | \$0 | \$47,380 | \$0 | \$47,380 | \$0 |
| | Purpose: | | | | | | | |
| 4600 | Building Improvement Services | 3 | \$0 | \$0 | \$80,000 | \$0 | \$80,000 | \$0 |
| | Purpose: | | | | | | | |
| Individual Articles Recommended | | | \$0 | \$0 | \$229,716 | \$0 | \$229,716 | \$0 |

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Revenues

| Account Code | Purpose of Appropriation | Warrant Article # | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Estimated Revenues |
|--------------------------------|---|-------------------|-------------------------------|-----------------------------------|---------------------------------------|
| Local Sources | | | | | |
| 1300-1349 | Tuition | 1 | \$93,063 | \$87,164 | \$87,164 |
| 1400-1449 | Tranportation Fees | 1 | \$10,212 | \$10,000 | \$10,000 |
| 1500-1599 | Earnings on Investments | 1 | \$200 | \$200 | \$200 |
| 1600-1699 | Food Service Sales | 1 | \$501,076 | \$491,762 | \$491,762 |
| 1700-1799 | Student Activities | | \$0 | \$0 | \$0 |
| 1800-1899 | Community Service Activities | | \$0 | \$0 | \$0 |
| 1900-1999 | Other Local Sources | 1 | \$17,581 | \$18,000 | \$18,000 |
| State Sources | | | | | |
| 3210 | School Building Aid | 1 | \$260,787 | \$166,287 | \$166,287 |
| 3215 | Kindergarten Building Aid | | \$0 | \$0 | \$0 |
| 3220 | Kindergarten Aid | | \$0 | \$0 | \$0 |
| 3230 | Catastrophic Aid | 1 | \$98,775 | \$155,328 | \$155,328 |
| 3240-3249 | Vocational Aid | 1 | \$0 | \$2,000 | \$2,000 |
| 3250 | Adult Education | | \$0 | \$0 | \$0 |
| 3260 | Child Nutrition | 1 | \$7,000 | \$5,400 | \$5,400 |
| 3270 | Driver Education | | \$0 | \$0 | \$0 |
| 3290-3299 | Other State Sources | | \$0 | \$0 | \$0 |
| Federal Sources | | | | | |
| 4100-4539 | Federal Program Grants | 1 | \$275,000 | \$275,000 | \$275,000 |
| 4540 | Vocational Education | | \$0 | \$0 | \$0 |
| 4550 | Adult Education | | \$0 | \$0 | \$0 |
| 4560 | Child Nutrition | 1 | \$90,400 | \$90,000 | \$90,000 |
| 4570 | Disabilities Programs | 1 | \$300,000 | \$300,000 | \$300,000 |
| 4580 | Medicaid Distribution | 1 | \$96,568 | \$144,000 | \$144,000 |
| 4590-4999 | Other Federal Sources (non-4810) | | \$0 | \$0 | \$0 |
| 4810 | Federal Forest Reserve | | \$0 | \$0 | \$0 |
| Other Financing Sources | | | | | |
| 5110-5139 | Sale of Bonds or Notes | | \$0 | \$0 | \$0 |
| 5140 | Reimbursement Anticipation Notes | | \$0 | \$0 | \$0 |
| 5221 | Transfer from Food Service Special Reserve Fund | | \$0 | \$0 | \$0 |

| Account Code | Purpose of Appropriation | Warrant Article # | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Estimated Revenues |
|---|---|--------------------------|--------------------------------------|--|--|
| 5222 | Transfer from Other Special Revenue Funds | | \$0 | \$0 | \$0 |
| 5230 | Transfer from Capital Project Funds | | \$0 | \$0 | \$0 |
| 5251 | Transfer from Capital Reserve Funds | | \$0 | \$0 | \$0 |
| 5252 | Transfer from Expendable Trust Funds | | \$0 | \$0 | \$0 |
| 5253 | Transfer from Non-Expendable Trust Funds | | \$0 | \$0 | \$0 |
| 5300-5699 | Other Financing Sources | | \$0 | \$0 | \$0 |
| 9997 | Supplemental Appropriation (Contra) | | \$0 | \$0 | \$0 |
| 9998 | Amount Voted from Fund Balance | | \$0 | \$0 | \$0 |
| 9999 | Fund Balance to Reduce Taxes | | \$0 | \$0 | \$0 |
| Total Estimated Revenues and Credits | | | \$1,750,662 | \$1,745,141 | \$1,745,141 |

Draft Budget - Not for Official Posting

Budget Summary

| Item | Current Year | School Board Ensuing Year | Budget Committee Ensuing Year |
|--|--------------|---------------------------|-------------------------------|
| Operating Budget Appropriations Recommended | \$20,931,025 | \$21,919,162 | \$21,031,614 |
| Special Warrant Articles Recommended | \$50,000 | \$0 | \$0 |
| Individual Warrant Articles Recommended | \$275,745 | \$229,716 | \$229,716 |
| TOTAL Appropriations Recommended | \$21,256,770 | \$22,148,878 | \$21,261,330 |
| Less: Amount of Estimated Revenues & Credits | \$1,960,160 | \$1,745,141 | \$1,745,141 |
| Estimated Amount of State Education Tax/Grant | | \$5,613,950 | \$5,613,950 |
| Estimated Amount of Taxes to be Raised for Education | | \$0 | \$0 |