

Litchfield School District  
Fiscal Year 2018  
Default Budget - DRAFT

Baseline Existing Level of Services 2016-2017 Operating Budget

- 1,185,664

Salaries

- Salary appropriation 11,127,177 same as FY17
- Reduction for severance buyouts -56,463 and Grade Changes -8,603

Benefits

- Health insurance 9.5% employer premium increase +216,768
- Non-teacher NHRS 1.9% employer contribution increase +3,140
- Teacher NHRS 10.8% employer contribution increase +124,724

Special Services

Out of District Tuition:

- FY18 budget decrease from FY17 budget -99,432
- FY18 out of district tuition not included during budget development +106,000
- Net change +6,568

Professional Services:

- Reduction -3,118

Related Services:

- Psychological increase +6,165
- Speech and Language decrease -4,250
- Transportation 5% contractual increase +8,894
- MSB Medicare decrease -1,000

Guidance 504 Student Accommodation

- Reduction professional services -1,843 and Furniture & Equipment -1,749

Curriculum Review

- Reduction from FY18 requested to FY17 appropriation for textbook replacement and new -56,597

NWEA/AIMSWEB/PROJECT LEAD THE WAY SOFTWARE

- License increase of +4,955

District Technology Plan

- 1:1 technology +39,000
- Computer hardware replacement +95,000
- Chrome book carts and chrome books +24,000
- Net increase +54,579

Audit Services

- Reduction in contractual agreement -2,500

Efinance Plus Accounting Software

- Contractual increase +1,684

Insurance

- Property and liability insurance contract CAP 9% increase based on actual FY17 premium +1,785

Transportation (Non-SPED)

- 5% contractual increase +20,576

One-Time Appropriations

- Reduction -174,939

Budget Comparisons

Description	Budget	2018 Default	\$ Difference	% Difference
2017 Fund 10 Budget	20,402,922	20,568,691	165,769	0.8%
2017 Operating Budget	21,585,770	21,739,289	153,519	0.7%
2018 School Board Recommended General Fund 10	21,134,414	20,568,691	(565,723)	-2.7%
2018 School Board Recommended Operating Budget	22,270,332	21,739,289	(531,043)	-2.4%

## 2018 Default Budget Calculation

**DRAFT**

		<i>Fiscal Year 2017</i>	
<b>2017 Operating Budget</b>		21,585,770	
Fund Transfers - Food Service Fund		607,848	
Fund Transfers - Grants Fund		<u>575,000</u>	
Operating Budget Fund 10 Gross		20,402,922	
		<i>Adjustment</i>	<i>Default Budget 2018</i>
<u>Existing Level of Services</u>			1,185,664
Total Salaries (excluding Adult Ed & self-funded)	11,127,177	(65,066)	11,062,111
Total Benefits (211:260)	4,741,615	344,632	5,086,246
Course Reimbursement Non-Union (2213/270)	10,000		10,000
Bargaining Course Reimbursements (2213/271)	44,640		44,640
Bargaining Workshop Reimbursements (2213/320)	28,250		28,250
Athletic Game Officials (1420/391)	37,273		37,273
Voc Ed Tuition to Other Districts (1301-561)	46,945		46,945
Out-of-District Tuition (1201/569)	428,664	6,568	435,232
Alternative Education (At-Risk) Tuition (561)	61,595		61,595
Special Svcs Professional Services (1201-1260/330/332)	195,602	(3,118)	192,484
Guidance Prof. Services 504 students (2120/330)	9,405	(1,843)	7,562
Guidance Equipment 504 Students (2120/430&7**)	5,331	(1,749)	3,582
Psychological Professional Services (2140/330)	16,000	6,165	22,165
Speech & Language Profess. Svcs. (2150/330)	23,000	(4,250)	18,750
OT/PT Professional Services (2160/330)	41,000		41,000
MultiState Billing Services (1201-890)	15,000	(1,000)	14,000
SPED Transportation (2722/519)	372,031	8,894	380,925
Copier Leases and Service Contracts (1100/2320-440)	58,526	193	58,719
Musical Instruments Lease (1100-440)	3,289		3,289
Curriculum Review Schedule (1100/2210 640/641)	125,287	(56,597)	68,690
Self Funded Programs (1501)	15,520		15,520
Adult Ed. Programs (1601)	0		0
Contracted Building Services (2640/433)	111,216		111,216
NWEA / AIMSWEB Software (2210-650)	22,800	4,955	27,755
District Technology Plan (2225/2840-440, 610, 650-738)	103,421	54,579	158,000
Data communications and telephone (2840-531-532)	87,047		87,047
Audit Services (2317-331)	17,750	(2,500)	15,250
Regulatory Costs GASB Actuary Services (2510-330)	6,800		6,800
Alert Now software lease (10002510-446)	4,200	(200)	4,000
eFinancePLUS Contracted Costs (2510-446)	33,100	1,684	34,784
Insurance (2620-521)	67,008	1,785	68,793
Utilities - Water (2620-411)	38,400		38,400
Utilities - Sewer (2620-412)	11,514		11,514
Utilities - Disposal (2620-421)	31,532		31,532
Utilities - Electricity (2620-622)	242,563		242,563
Utilities - Bottled Gas/Propane (2620-623)	96,435		96,435
Utilities - Oil (2620-624)	94,160		94,160
Utilities - Fuel (2630-626)	4,000		4,000
Snow Plowing (2630-422)	47,003		47,003
Non-SPED Transportation (27xx-519)	607,969	20,576	628,545
Modular Lease (4600/441)	36,252		36,252
POD Storage rentals (2620-442)	0		0
Debt Service (5100-830/910)	0		0

**One-Time Expenditures**

Capital Reserve Transfer	100,000
Furniture Additional (733)	2,844
Equipment Additional (734) - excludes 2120/2225/2840	18,689
Computer Lab-LMS	
Furniture Replacement (737)	5,507
Equipment Replacement (738)-excludes 2120/2225/2840	20,898
Building Improvement (720)	<u>1</u>
Less:	19,217,258
Net Operating Budget	1,185,664

DEFAULT GENERAL FUND 10 BUDGET		20,568,691
DEFAULT FOOD SERVICE BUDGET	(12,250)	595,598
DEFAULT FEDERAL (GRANTS) FUND BUDGET		<u>575,000</u>
DEFAULT OPERATING BUDGET		21,739,289

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2018 Budget Committee Recommended General Fund 10	TBD	20,568,691	TBD	TBD
2018 Budget Committee Recommended Operating Budget	TBD	21,739,289	TBD	TBD