



**2016  
MS-27**

## 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, 2016 to June 30, 2017**  
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                     |
| Cynthia A. Couture              | <i>Cynthia A. Couture</i>     |
| Keri B. Douglas                 | <i>Keri B. Douglas</i>        |
| W.F. SPENCER                    | <i>W.F. Spencer</i>           |
| Raymond C Peoples JR            | <i>Raymond C Peoples JR</i>   |
| Daniel A Vaillancourt           | <i>Daniel M. Vaillancourt</i> |
| Brian Bourque                   | <i>Brian Bourque</i>          |
| FRANK BURON                     | <i>Frank Byron</i>            |

A 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**

## Draft Budget - Not for Official Posting

| Appropriations                                 |   |                   |                                |  |  |  |  |  |  |
|--|---|-------------------|--------------------------------|--|--|--|--|--|--|
| Account Code                                   | Description                                 | 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) |  |
| <b>Instruction</b>                             |   |                   |                                |  |  |  |  |  |  |
| 1100-1199                                      | Regular Programs                            | 1                 | \$7,643,466                    | \$8,035,232                                    | \$8,287,943  | \$0  | \$8,271,326  | \$16,617   |  |
| 1200-1299                                      | Special Programs                            | 1                 | \$2,643,607                    | \$3,150,549                                    | \$3,134,522  | \$0  | \$2,987,618  | \$146,904  |  |
| 1300-1399                                      | Vocational Programs                         | 1                 | \$26,266                       | \$25,385                                       | \$36,945   | \$0  | \$33,866   | \$3,079  |  |
| 1400-1499                                      | Other Programs                              | 1                 | \$473,886                      | \$463,021                                      | \$496,448  | \$0  | \$482,188  | \$14,260   |  |
| 1500-1599                                      | Non-Public Programs                         | 1                 | \$29,824                       | \$68,122                                       | \$41,875   | \$0  | \$41,875   | \$0  |  |
| 1600-1699                                      | Adult/Continuing Education Programs         | 1                 | \$2,514                        | \$7  | \$0  | \$0  | \$0  | \$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  |  |
| <b>Support Services</b>                        |   |                   |                                |  |  |  |  |  |  |
| 2000-2199                                      | Student Support Services                    | 1                 | \$1,534,751                    | \$1,584,035                                    | \$1,751,804  | \$0  | \$1,746,704  | \$5,100  |  |
| 2200-2299                                      | Instructional Staff Services                | 1                 | \$732,652                      | \$822,783                                      | \$760,938  | \$0  | \$760,938  | \$0  |  |
| <b>General Administration</b>                  |   |                   |                                |  |  |  |  |  |  |
| 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                 | \$114,356                      | \$104,896                                      | \$122,576  | \$0  | \$117,176  | \$5,400  |  |
| <b>Executive Administration</b>                |   |                   |                                |  |  |  |  |  |  |
| 2320 (310)                                     | SAU Management Services                     | 1                 | \$411,619                      | \$287,102                                      | \$529,519  | \$0  | \$514,898  | \$14,621   |  |
| 2320-2399                                      | All Other Administration                    |                   | \$199,816                      | \$206,002                                      | \$0  | \$0  | \$0  | \$0  |  |
| 2400-2499                                      | School Administration Service               | 1                 | \$1,181,644                    | \$1,213,323                                    | \$1,242,476  | \$0  | \$1,240,165  | \$2,311  |  |
| 2500-2599                                      | Business                                    | 1                 | \$315,124                      | \$317,654                                      | \$327,734  | \$0  | \$327,234  | \$500  |  |
| 2600-2699                                      | Plant Operations and Maintenance            | 1                 | \$2,060,549                    | \$2,162,046                                    | \$2,247,457  | \$0  | \$2,180,458  | \$66,999   |  |
| 2700-2799                                      | Student Transportation                      | 1                 | \$964,561                      | \$954,310                                      | \$980,000  | \$0  | \$932,461  | \$47,539   |  |
| 2800-2999                                      | Support Service, Central and Other          | 1                 | \$609,714                      | \$541,067                                      | \$772,178  | \$0  | \$589,759  | \$182,419  |  |
| <b>Non-Instructional Services</b>              |   |                   |                                |  |  |  |  |  |  |
| 3100   | Food Service Operations                     |                   | \$0                            | \$0  | \$0  | \$0  | \$0  | \$0  |  |
| 3200   | Enterprise Operations                       |                   | \$0                            | \$0  | \$0  | \$0  | \$0  | \$0  |  |
| <b>Facilities Acquisition and Construction</b> |   |                   |                                |  |  |  |  |  |  |
| 4100   | Site Acquisition                            |                   | \$0                            | \$0  | \$0  | \$0  | \$0  | \$0  |  |

| Account Code                         | Description                                   | 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                 | \$0                            | \$47,381                                       | \$30,004   | \$0  | \$4  | \$30,000   |
| 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                 | \$37,222                       | \$116,252                                      | \$36,252   | \$0  | \$36,252   | \$0  |
| 4900                                 | Other Facilities Acquisition and Construction |                   | \$0                            | \$0  | \$0  | \$0  | \$0  | \$0  |
| <b>Other Outlays</b>                 |   |                   |                                |  |  |  |  |  |
| 5110                                 | Debt Service - Principal                      |                   | \$485,000                      | \$0  | \$0  | \$0  | \$0  | \$0  |
| 5120                                 | Debt Service - Interest                       |                   | \$25,462                       | \$0  | \$0  | \$0  | \$0  | \$0  |
| <b>Fund Transfers</b>                |   |                   |                                |  |  |  |  |  |
| 5220-5221                            | To Food Service                               | 1                 | \$512,228                      | \$587,162                                      | \$607,848  | \$0  | \$607,848  | \$0  |
| 5222-5229                            | To Other Special Revenue                      | 1                 | \$412,626                      | \$575,000                                      | \$575,000  | \$0  | \$575,000  | \$0  |
| 5230-5239                            | To Capital Projects                           |                   | \$0                            | \$0  | \$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  |
| <b>Total Proposed Appropriations</b> |   |                   | <b>\$20,416,887</b>            | <b>\$21,261,329</b>                            | <b>\$21,981,519</b>                                    | <b>\$0</b>   | <b>\$21,445,770</b>  | <b>\$535,749</b>   |

## Draft Budget - Not for Official Posting

### 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) |
|-------------------------------------|------------------------------|---|--------------------------------|--|--|--|--|--|
| 5252                                | To Expendable Trust Fund     |   | \$0                            | \$0  | \$0  | \$0  | \$0  | \$0  |
| 5253                                | To Non-Expendable Trust Fund |   | \$0                            | \$0  | \$0  | \$0  | \$0  | \$0  |
| 5251                                | To Capital Reserve Fund      | 3   | \$0                            | \$0  | \$100,000  | \$0  | \$100,000  | \$0  |
|                                     |                              | <b>Purpose:</b> Establish Technology Capital Reserve Fund |                                |  |  |  |  |  |
| 5251                                | To Capital Reserve Fund      | 4   | \$0                            | \$0  | \$100,000  | \$0  | \$0  | \$100,000  |
|                                     |                              | <b>Purpose:</b> Special Education Capital Reserve Fund    |                                |  |  |  |  |  |
| 5251                                | To Capital Reserve Fund      | 5   | \$0                            | \$0  | \$50,000   | \$0  | \$50,000   | \$0  |
|                                     |                              | <b>Purpose:</b> Building Maintenance Capital Reserve Fund |                                |  |  |  |  |  |
| <b>Special Articles Recommended</b> |                              |   | <b>\$0</b>                     | <b>\$0</b>                                     | <b>\$250,000</b>                                       | <b>\$0</b>   | <b>\$150,000</b>   | <b>\$100,000</b>   |

### 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) |
|--|-------------------------------|--|--------------------------------|--|--|--|--|--|
| 4600                                   | Building Improvement Services | 2  | \$0                            | \$0  | \$40,000   | \$0  | \$40,000   | \$0  |
|  |                               | <b>Purpose:</b> District wide assessment of school buildings and s |                                |  |  |  |  |  |
| <b>Individual Articles Recommended</b> |                               |  | <b>\$0</b>                     | <b>\$0</b>                                     | <b>\$40,000</b>  | <b>\$0</b>   | <b>\$40,000</b>  | <b>\$0</b>   |

## Draft Budget - Not for Official Posting

| Revenues                       |   |                   |                               |                                   |                                       |
|--------------------------------|---|-------------------|-------------------------------|-----------------------------------|---------------------------------------|
| Account Code                   | Purpose of Appropriation                        | Warrant Article # | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Estimated Revenues |
| <b>Local Sources</b>           |   |                   |                               |                                   |                                       |
| 1300-1349                      | Tuition   | 1                 | \$110,198                     | \$110,000                         | \$110,000                             |
| 1400-1449                      | Tranportation Fees                              | 1                 | \$10,000                      | \$10,000                          | \$10,000                              |
| 1500-1599                      | Earnings on Investments                         | 1                 | \$200                         | \$100                             | \$100                                 |
| 1600-1699                      | Food Service Sales                              | 1                 | \$475,181                     | \$492,348                         | \$492,348                             |
| 1700-1799                      | Student Activities                              |                   | \$0                           | \$0                               | \$0                                   |
| 1800-1899                      | Community Service Activities                    |                   | \$0                           | \$0                               | \$0                                   |
| 1900-1999                      | Other Local Sources                             | 1                 | \$18,000                      | \$18,000                          | \$18,000                              |
| <b>State Sources</b>           |   |                   |                               |                                   |                                       |
| 3210                           | School Building Aid                             |                   | \$166,287                     | \$0                               | \$0                                   |
| 3215                           | Kindergarten Building Aid                       |                   | \$0                           | \$0                               | \$0                                   |
| 3220                           | Kindergarten Aid                                |                   | \$0                           | \$0                               | \$0                                   |
| 3230                           | Catastrophic Aid                                | 1                 | \$76,000                      | \$75,000                          | \$75,000                              |
| 3240-3249                      | Vocational Aid                                  | 1                 | \$2,000                       | \$2,000                           | \$2,000                               |
| 3250                           | Adult Education                                 |                   | \$0                           | \$0                               | \$0                                   |
| 3260                           | Child Nutrition                                 | 1                 | \$7,500                       | \$7,500                           | \$7,500                               |
| 3270                           | Driver Education                                |                   | \$0                           | \$0                               | \$0                                   |
| 3290-3299                      | Other State Sources                             |                   | \$0                           | \$0                               | \$0                                   |
| <b>Federal Sources</b>         |   |                   |                               |                                   |                                       |
| 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                 | \$110,000                     | \$110,000                         | \$110,000                             |
| 4570                           | Disabilities Programs                           | 1                 | \$300,000                     | \$300,000                         | \$300,000                             |
| 4580                           | Medicaid Distribution                           | 1                 | \$144,000                     | \$138,000                         | \$138,000                             |
| 4590-4999                      | Other Federal Sources (non-4810)                |                   | \$0                           | \$0                               | \$0                                   |
| 4810                           | Federal Forest Reserve                          |                   | \$0                           | \$0                               | \$0                                   |
| <b>Other Financing Sources</b> |   |                   |                               |                                   |                                       |
| 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                                   |
| <b>Total Estimated Revenues and Credits</b> |   |                   | <b>\$1,694,366</b>            | <b>\$1,537,948</b>                | <b>\$1,537,948</b>                    |

## Draft Budget - Not for Official Posting

### Budget Summary

| Item   | Current Year | School Board Ensuing Year | Budget Committee Ensuing Year |
|--|--------------|---------------------------|-------------------------------|
| Operating Budget Appropriations Recommended          | \$21,031,613 | \$21,981,519              | \$21,445,770                  |
| Special Warrant Articles Recommended                 | \$0          | \$250,000                 | \$150,000                     |
| Individual Warrant Articles Recommended              | \$229,716    | \$40,000                  | \$40,000                      |
| TOTAL Appropriations Recommended                     | \$21,261,329 | \$22,271,519              | \$21,635,770                  |
| Less: Amount of Estimated Revenues & Credits         | \$1,745,141  | \$1,537,948               | \$1,537,948                   |
| Estimated Amount of State Education Tax/Grant        |              | \$0                       | \$0                           |
| Estimated Amount of Taxes to be Raised for Education |              | \$20,733,571              | \$20,097,822                  |

## Budget Committee Supplemental Schedule

|   |                     |
|---|---------------------|
| <b>1. Total Recommended by Budget Committee</b>   | <b>\$21,635,770</b> |
| <b>Less Exclusions:</b>   |                     |
| 2. Principal: Long-Term Bonds & Notes   | \$0                 |
| 3. Interest: Long-Term Bonds & Notes  | \$0                 |
| 4. Capital outlays funded from Long-Term Bonds & Notes  | \$0                 |
| 5. Mandatory Assessments  | \$0                 |
| 6. Total Exclusions <i>(Sum of Lines 2 through 5 above)</i>   | \$0                 |
| <b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>  | <b>\$0</b>          |
| 8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>                                       | \$0                 |
| <b>Collective Bargaining Cost Items:</b>  |                     |
| 9. Recommended Cost Items (Prior to Meeting)  | \$0                 |
| 10. Voted Cost Items (Voted at Meeting)   | \$0                 |
| 11. Amount voted over recommended amount <i>(Difference of Lines 9 and 10)</i>                            | \$0                 |
| <b>12. Bond Override (RSA 32:18-a), Amount Voted</b>  | <b>\$0</b>          |
| <b>Maximum Allowable Appropriations Voted At Meeting:</b><br><i>(Line 1 + Line 8 + Line 11 + Line 12)</i> | <b>\$0</b>          |





**MS-27 SUPPLEMENTAL SCHEDULE**

**SCHOOL DISTRICT INFORMATION ?**

School District:

Municipalities Served:

**BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE**

|  |   |
|--|---|
| <b>1. Total recommended by Budget Committee (from MS-27):</b>                                      | <input type="text" value="\$21,445,770"/> |
| <b>Less Exclusions:</b>  |   |
| 2. Principal: Long-Term Bonds & Notes:   | <input type="text"/>                      |
| 3. Interest: Long-Term Bonds & Notes:  | <input type="text"/>                      |
| 4. Capital outlays funded from Long-Term Bonds & Notes   | <input type="text"/>                      |
| 5. Mandatory Assessments   | <input type="text"/>                      |
| 6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)  | <input type="text"/>                      |
| <b>7. Amount Recommended Less Exclusions (Line 1 - Line 6)</b>                                     | <input type="text" value="\$21,445,770"/> |
| 8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)  | <input type="text" value="\$2,144,577"/>  |
| <b>Collective Bargaining Cost Items</b>  |   |
| 9. Recommended Cost Items (Prior to Meeting)   | <input type="text"/>                      |
| 10. Voted Cost Items (Voted at Meeting)  | <input type="text"/>                      |
| 11. Amount voted over recommended amount (Difference of Lines 9 and 10)                            | <input type="text"/>                      |
| <b>12. Bond Override (RSA 32:18-a), Amount Voted</b>   | <input type="text"/>                      |
| <b>Maximum Allowable Appropriations Voted At Meeting<br/>(Line 1 + Line 8 + Line 11 + Line 12)</b> | <input type="text" value="\$23,590,347"/> |

**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/>