



2017
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, 2017 to June 30, 2018
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
Robert Kesting	
KEVIN BOURQUE	
Jennifer Bourque	
ANDREW CORRELL	
Keri B. Douglas	
Cynthia A. Couture	
Brian Bourque	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

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)
Instruction								
1100-1199	Regular Programs	1	\$7,867,995	\$8,271,326	\$8,414,215	\$0	\$8,177,742	\$236,473
1200-1299	Special Programs	1	\$2,719,376	\$2,987,618	\$3,016,950	\$0	\$3,010,047	\$6,904
1300-1399	Vocational Programs	1	\$30,614	\$33,866	\$51,812	\$0	\$51,812	\$0
1400-1499	Other Programs	1	\$492,916	\$482,188	\$539,999	\$0	\$534,128	\$5,871
1500-1599	Non-Public Programs	1	\$8,838	\$41,875	\$47,810	\$0	\$47,810	\$0
1600-1699	Adult/Continuing Education Programs	1	\$0	\$0	\$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
Support Services								
2000-2199	Student Support Services	1	\$1,659,281	\$1,746,704	\$1,761,458	\$0	\$1,756,958	\$4,500
2200-2299	Instructional Staff Services	1	\$841,646	\$760,938	\$850,127	\$0	\$829,615	\$20,512
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	\$128,250	\$117,176	\$120,336	\$0	\$119,143	\$1,193
Executive Administration								
2320 (310)	SAU Management Services	1	\$448,816	\$514,898	\$332,820	\$0	\$278,180	\$54,640
2320-2399	All Other Administration	1	\$0	\$0	\$224,236	\$0	\$224,236	\$0
2400-2499	School Administration Service	1	\$1,272,952	\$1,240,165	\$1,328,744	\$0	\$1,319,570	\$9,174
2500-2599	Business	1	\$323,390	\$327,234	\$341,436	\$0	\$335,194	\$6,242
2600-2699	Plant Operations and Maintenance	1	\$1,961,403	\$2,180,458	\$2,223,924	\$0	\$2,174,424	\$49,500
2700-2799	Student Transportation	1	\$948,266	\$932,461	\$1,009,470	\$0	\$1,007,670	\$1,800
2800-2999	Support Service, Central and Other	1	\$870,429	\$589,759	\$832,817	\$0	\$788,516	\$44,300
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
4200	Site Improvement	1	\$124,043	\$4	\$9	\$0	\$0	\$0
4300	Architectural/Engineering		\$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)
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	\$32,920	\$76,252	\$38,251	\$0	\$36,260	\$1,991
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers								
5220-5221	To Food Service	1	\$532,562	\$607,848	\$560,918	\$0	\$560,918	\$0
5222-5229	To Other Special Revenue	1	\$404,727	\$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
Total Proposed Appropriations			\$20,668,424	\$21,485,770	\$22,270,332	\$0	\$21,827,223	\$443,100

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 Ensnung FY (Recommended)	School Board's Appropriations Ensnung FY (Not Recommended)	Budget Committee's Appropriations Ensnung FY (Recommended)	Budget Committee's Appropriations Ensnung 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	6	\$0	\$0	\$100,000	\$0	\$0	\$100,000
Purpose: Special Education Capital Reserve Fund								
5251	To Capital Reserve Fund	7	\$0	\$0	\$50,000	\$0	\$50,000	\$0
Purpose: Building Maintenance Capital Reserve Fund								
5251	To Capital Reserve Fund	8	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Purpose: Technology Capital Reserve Fund								
Special Articles Recommended			\$0	\$0	\$175,000	\$0	\$50,000	\$125,000

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 Ensnung FY (Recommended)	School Board's Appropriations Ensnung FY (Not Recommended)	Budget Committee's Appropriations Ensnung FY (Recommended)	Budget Committee's Appropriations Ensnung FY (Not Recommended)
1100-1199	Regular Programs	2	\$0	\$0	\$282,018	\$0	\$282,018	\$0
Purpose: Fund 2-year CBA agreement with Litchfield Educatio								
1100-1199	Regular Programs	3	\$0	\$0	\$62,787	\$0	\$62,787	\$0
Purpose: Fund 2-year agreement with Litchfield Support Staf								
1200-1299	Special Programs	4	\$0	\$0	\$92,885	\$0	\$92,885	\$0
Purpose: Special Services Coordinator								
2600-2699	Plant Operations and Maintenance	5	\$0	\$0	\$61,645	\$0	\$61,645	\$0
Purpose: Security Equipment								
Individual Articles Recommended			\$0	\$0	\$499,335	\$0	\$499,335	\$0

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	\$40,520	\$72,810	\$72,810
1400-1449	Transportation Fees	1	\$9,000	\$4,500	\$4,500
1500-1599	Earnings on Investments	1	\$500	\$500	\$500
1600-1699	Food Service Sales	1	\$492,848	\$445,418	\$445,418
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	1	\$19,000	\$15,000	\$15,000
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	1	\$75,000	\$75,000	\$75,000
3240-3249	Vocational Aid	1	\$3,000	\$3,000	\$3,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	1	\$5,000	\$5,500	\$5,500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants	1	\$275,000	\$110,000	\$110,000
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	\$465,000	\$465,000
4580	Medicaid Distribution	1	\$100,000	\$100,000	\$100,000
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
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
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	6, 7, 8	\$0	\$175,000	\$50,000
9999	Fund Balance to Reduce Taxes	1	\$0	\$200,000	\$200,000
Total Estimated Revenues and Credits			\$1,429,868	\$1,781,728	\$1,656,728

Budget Summary

Item	Current Year	School Board Ensuing Year	Budget Committee Ensuing Year
Operating Budget Appropriations Recommended	\$21,445,770	\$22,270,332	\$21,827,223
Special Warrant Articles Recommended	\$150,000	\$175,000	\$50,000
Individual Warrant Articles Recommended	\$40,000	\$499,335	\$499,335
TOTAL Appropriations Recommended	\$21,635,770	\$22,944,667	\$22,376,558
Less: Amount of Estimated Revenues & Credits	\$1,787,948	\$1,781,728	\$1,656,728
Estimated Amount of State Education Tax/Grant		\$7,463,292	\$7,463,292
Estimated Amount of Taxes to be Raised for Education		\$13,699,647	\$13,256,538

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee	\$22,376,558
Less Exclusions:	
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
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$22,376,558
8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>	\$2,237,656
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$344,805
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount <i>(Difference of Lines 9 and 10)</i>	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted At Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	\$24,614,214