



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: Jan 29, 2018

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 |
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New Hampshire
Department of
Revenue Administration

2018
MS-DSB

DRAFT

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 |



2018
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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 |