



Default Budget of the School District
Litchfield Local School

For the period beginning July 1, 2019 and ending June 30, 2020

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: January 24, 2019

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
Belou Bourque	School Board Chair	
Christina Harrison	School Board Vice Chair	
Robert G. Meyers	School Board	
Elizabeth Macdonald	School Board	

DRAFT

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	\$8,463,994	\$343,902	\$0	\$8,807,896
1200-1299	Special Programs	\$3,365,932	\$37,314	\$0	\$3,403,246
1300-1399	Vocational Programs	\$37,461	\$0	\$0	\$37,461
1400-1499	Other Programs	\$528,115	\$46,153	\$0	\$574,268
1500-1599	Non-Public Programs	\$0	\$0	\$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		\$12,395,502	\$427,369	\$0	\$12,822,871
Support Services					
2000-2199	Student Support Services	\$1,833,533	(\$16,614)	\$0	\$1,816,919
2200-2299	Instructional Staff Services	\$739,882	(\$30,408)	\$0	\$709,474
Support Services Subtotal		\$2,573,415	(\$47,022)	\$0	\$2,526,393
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$119,243	\$1,303	\$0	\$120,546
General Administration Subtotal		\$119,243	\$1,303	\$0	\$120,546
Executive Administration					
2320 (310)	SAU Management Services	\$332,864	\$2,863	\$0	\$335,727
2320-2399	All Other Administration	\$214,569	\$4,415	\$0	\$218,984
2400-2499	School Administration Service	\$1,303,824	(\$6,554)	\$0	\$1,297,270
2500-2599	Business	\$307,157	\$17,982	\$0	\$325,139
2600-2699	Plant Operations and Maintenance	\$2,015,894	\$50,312	\$0	\$2,066,206
2700-2799	Student Transportation	\$1,157,806	\$0	\$0	\$1,157,806
2800-2999	Support Service, Central and Other	\$752,119	(\$10,696)	\$0	\$741,423
Executive Administration Subtotal		\$6,084,233	\$58,322	\$0	\$6,142,555
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



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
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	\$36,252	\$0	\$0	\$36,252
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal	\$36,252	\$0	\$0	\$36,252
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	\$558,968	\$42,286	\$0	\$601,254
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	\$1,133,968	\$42,286	\$0	\$1,176,254
Total Operating Budget Appropriations		\$22,342,613	\$482,258	\$0	\$22,824,871



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	Contractual obligations and health care elections for staffing level at the time of budget development.
4600	Level funded FY19 approved, contractual lease payment.
2500-2599	Contractual obligations and health care elections for staffing level at the time of budget development.
2200-2299	Contractual obligations and health care elections for staffing level at the time of budget development.
1400-1499	Contractual obligations and health care elections for staffing level at the time of budget development. Includes funding for vacant positions.
2310-2319	Contractual obligations and health care elections for staffing level at the time of budget development.
2600-2699	Contractual obligations and health care elections for staffing level at the time of budget development.
1100-1199	Contractual obligations and health care elections for staffing level at the time of budget development.
2320 (310)	Contractual obligations and health care elections for staffing level at the time of budget development.
2400-2499	Contractual obligations and health care elections for staffing level at the time of budget development.
1200-1299	Contractual obligations and health care elections for staffing level at the time of budget development.
2000-2199	Contractual obligations and health care elections for staffing level at the time of budget development.
2700-2799	Level Funded FY19 Transportation items for default in absence of service contract for FY20
2800-2999	Contractual obligations and health care elections for staffing level at the time of budget development.
5220-5221	Contractual obligations and health care elections for staffing level at the time of budget development.
5222-5229	Level Fund FY19 approved for default.
1300-1399	Level funded FY19 Approved Budget for default calculation.