



Default Budget of the School District

Litchfield Local School

For the period beginning July 1, 2020 and ending June 30, 2021

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: _____

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
Elizabeth MacDonald	School Board	Elizabeth MacDonald
Christina M Harrison	Vice Chair	Christina M Harrison
Brian Bourque	Chair	Brian Bourque
Rob Meyers	School Board	Rob Meyers

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	\$9,162,752	\$342,932	(\$64,302)	\$9,441,382
1200-1299	Special Programs	\$3,337,598	\$167,761	(\$2,983)	\$3,502,376
1300-1399	Vocational Programs	\$38,526	\$4,111	\$0	\$42,637
1400-1499	Other Programs	\$580,319	\$44,614	\$0	\$624,933
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		\$13,119,195	\$559,418	(\$67,285)	\$13,611,328
Support Services					
2000-2199	Student Support Services	\$1,882,988	(\$19,613)	(\$12,500)	\$1,850,875
2200-2299	Instructional Staff Services	\$762,203	\$14,266	\$0	\$776,469
Support Services Subtotal		\$2,645,191	(\$5,347)	(\$12,500)	\$2,627,344
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$121,643	\$1,344	\$0	\$122,987
General Administration Subtotal		\$121,643	\$1,344	\$0	\$122,987
Executive Administration					
2320 (310)	SAU Management Services	\$336,330	\$4,643	\$0	\$340,973
2320-2399	All Other Administration	\$220,483	\$7,040	\$0	\$227,523
2400-2499	School Administration Service	\$1,297,584	\$33,347	\$0	\$1,330,931
2500-2599	Business	\$325,674	(\$73,896)	\$0	\$251,778
2600-2699	Plant Operations and Maintenance	\$2,082,744	(\$9,631)	(\$14,239)	\$2,058,874
2700-2799	Student Transportation	\$1,104,312	\$43,709	\$0	\$1,148,021
2800-2999	Support Service, Central and Other	\$652,550	\$77,970	\$0	\$730,520
Executive Administration Subtotal		\$6,019,677	\$83,182	(\$14,239)	\$6,088,620
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	\$617,757	(\$18,838)	\$0	\$598,919
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	\$100,000	\$0	(\$100,000)	\$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		\$1,292,757	(\$18,838)	(\$100,000)	\$1,173,919
Total Operating Budget Appropriations		\$23,234,715	\$619,759	(\$194,024)	\$23,660,450



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2320-2399	Increase due to changes in salaries and benefit elections
4600	Lease payment
2500-2599	Decrease due to moving payroll coordinator to 2800-2999
2200-2299	Increase due to change in staffing and benefits elections
1400-1499	Allocation of Year 2 of CBA plus restoration of CBA driven funding for cocurricular stipends, and change in benefits election
2310-2319	Increase due to change in staff and benefits elections.
2600-2699	Decrease due to change in staffing and benefits elections and removal of one time expenditures for equipment.
1100-1199	Allocation of Year 2 of CBA plus change in Severance Payouts that are required contractually.
2320 (310)	Increase due to change in staffing and benefits elections.
2400-2499	Increase due to change in health insurance elections
1200-1299	Allocation of Year 2 of CBA plus increase in tuition for known special services student population.
2000-2199	Decrease due to change in staffing and benefits elections.
2700-2799	Contractual increases for regular, special ed and vocational transportation
2800-2999	Increase due to move of payroll coordinator from 2510 Business and changes in benefits elections
5251	One time transfer
5220-5221	Reduction in Salaries and Benefits and equipment purchases
1300-1399	Increase in vocational tuition for increased student enrollment in programs.