



Proposed Budget

Gilford Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2021 to June 30, 2022

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 25, 2021

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.

Name	Position	Signature
Sean P. Murphy	Chairperson	<i>Sean P. Murphy</i>
J. Kevin Hayes	Member	<i>J. Kevin Hayes</i>
Michael R. Dowe	Member	<i>Michael R. Dowe</i>
Amber LaTone	Member	<i>Amber LaTone</i>
David Tyler	Member	<i>David Tyler</i>
KRISTIN SNOW	VICE CHAIRPERSON	<i>Kristin Snow</i>
Solara Auguste	Member	<i>Solara Auguste</i>
DONOTH TIGHE	Bud Comm.	<i>Donoth Tighe</i>
THOMAS CHASE	BUDGET COMM.	<i>Thomas Chase</i>

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	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$6,260,492	\$6,447,407	\$6,599,635	\$0	\$6,599,635	\$0
1200-1299	Special Programs	02	\$2,491,991	\$2,894,375	\$2,907,564	\$0	\$2,907,564	\$0
1300-1399	Vocational Programs	02	\$124,011	\$250,000	\$250,000	\$0	\$250,000	\$0
1400-1499	Other Programs	02	\$406,385	\$551,599	\$551,657	\$0	\$551,657	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$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
	Instruction Subtotal		\$9,282,879	\$10,143,381	\$10,308,856	\$0	\$10,308,856	\$0
Support Services								
2000-2199	Student Support Services	02	\$847,478	\$854,414	\$874,572	\$0	\$874,572	\$0
2200-2299	Instructional Staff Services	02	\$833,173	\$973,374	\$970,767	\$0	\$970,767	\$0
	Support Services Subtotal		\$1,680,651	\$1,827,788	\$1,845,339	\$0	\$1,845,339	\$0
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	02	\$98,858	\$93,700	\$91,700	\$0	\$91,700	\$0
	General Administration Subtotal		\$98,858	\$93,700	\$91,700	\$0	\$91,700	\$0



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Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$190,867	\$186,462	\$190,769	\$0	\$190,769	\$0
2400-2499	School Administration Service	02	\$1,094,289	\$1,137,728	\$1,114,617	\$0	\$1,114,617	\$0
2500-2599	Business	02	\$348,311	\$389,977	\$372,220	\$0	\$372,220	\$0
2600-2699	Plant Operations and Maintenance	02	\$2,036,596	\$2,500,914	\$2,173,628	\$0	\$2,173,628	\$0
2700-2799	Student Transportation	02	\$685,957	\$799,915	\$759,185	\$0	\$759,185	\$0
2800-2999	Support Service, Central and Other	02	\$6,766,561	\$7,201,406	\$7,451,938	\$0	\$7,451,938	\$0
	Executive Administration Subtotal		\$11,122,581	\$12,216,402	\$12,062,357	\$0	\$12,062,357	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$497,755	\$664,826	\$671,531	\$0	\$671,531	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$497,755	\$664,826	\$671,531	\$0	\$671,531	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
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		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$985,000	\$985,000	\$985,000	\$0	\$985,000	\$0
5120	Debt Service - Interest	02	\$215,221	\$165,944	\$116,668	\$0	\$116,668	\$0
	Other Outlays Subtotal		\$1,200,221	\$1,150,944	\$1,101,668	\$0	\$1,101,668	\$0



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Fund Transfers								
5220-5221	To Food Service	02	\$163,426	\$161,125	\$156,734	\$0	\$156,734	\$0
5222-5229	To Other Special Revenue	02	\$577,095	\$462,268	\$485,128	\$0	\$485,128	\$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
Fund Transfers Subtotal			\$740,521	\$623,393	\$641,862	\$0	\$641,862	\$0
Total Operating Budget Appropriations					\$26,723,313	\$0	\$26,723,313	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	03	\$200,000	\$0	\$200,000	\$0
<i>Purpose: School Buildings and Maintenance Capital Reserve</i>						
5251	To Capital Reserve Fund	04	\$62,500	\$0	\$62,500	\$0
<i>Purpose: School Buildings Roof Maintenance Capital Reserve</i>						
5251	To Capital Reserve Fund	05	\$30,000	\$0	\$30,000	\$0
<i>Purpose: School Buildings Technology Infrastructure Capital</i>						
Total Proposed Special Articles			\$292,500	\$0	\$292,500	\$0



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Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



Revenues

Account Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
Local Sources				
1300-1349 Tuition	02	\$2,922,225	\$3,670,402	\$3,670,402
1400-1449 Transportation Fees		\$0	\$0	\$0
1500-1599 Earnings on Investments	02	\$48,500	\$49,000	\$49,000
1600-1699 Food Service Sales	02	\$215,000	\$200,000	\$200,000
1700-1799 Student Activities		\$0	\$0	\$0
1800-1899 Community Service Activities		\$0	\$0	\$0
1900-1999 Other Local Sources	02	\$171,982	\$148,000	\$148,000
		\$3,357,707	\$4,067,402	\$4,067,402
Local Sources Subtotal				
State Sources				
3210 School Building Aid	02	\$314,594	\$314,594	\$314,594
3215 Kindergarten Building Aid		\$0	\$0	\$0
3220 Kindergarten Aid		\$0	\$0	\$0
3230 Special Education Aid	02	\$23,836	\$35,000	\$35,000
3240-3249 Vocational Aid	02	\$9,500	\$9,000	\$9,000
3250 Adult Education		\$0	\$0	\$0
3260 Child Nutrition	02	\$6,000	\$5,000	\$5,000
3270 Driver Education		\$0	\$0	\$0
3290-3299 Other State Sources		\$0	\$0	\$0
		\$353,930	\$363,594	\$363,594
State Sources Subtotal				



Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
Federal Sources					
4100-4539	Federal Program Grants	02	\$248,235	\$248,235	\$248,235
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$155,000	\$150,000	\$150,000
4570	Disabilities Programs	02	\$214,033	\$214,033	\$214,033
4580	Medicaid Distribution	02	\$10,000	\$10,000	\$10,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$627,268	\$622,268	\$622,268
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 Revenue Fund	02	\$161,125	\$156,734	\$156,734
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	03, 04, 05	\$242,500	\$292,500	\$292,500
9999	Fund Balance to Reduce Taxes	02	\$1,533,960	\$353,979	\$353,979
Other Financing Sources Subtotal			\$1,937,585	\$803,213	\$803,213
Total Estimated Revenues and Credits			\$6,276,490	\$5,856,477	\$5,856,477



Budget Summary

Item	School Board Period ending 6/30/2022 (Recommended)	Budget Committee Period ending 6/30/2022 (Recommended)
Operating Budget Appropriations	\$26,723,313	\$26,723,313
Special Warrant Articles	\$292,500	\$292,500
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$27,015,813	\$27,015,813
Less Amount of Estimated Revenues & Credits	\$5,856,477	\$5,856,477
Less Amount of State Education Tax/Grant	\$4,569,929	\$4,569,929
Estimated Amount of Taxes to be Raised	\$16,589,407	\$16,589,407



Supplemental Schedule

1. Total Recommended by Budget Committee	\$27,015,813
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$985,000
3. Interest: Long-Term Bonds & Notes	\$116,668
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>)	\$1,101,668
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$25,914,145
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,591,415
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$29,607,228