



**Gilford  
School District**



**Gilford School Board's  
Proposed Budget  
2024-2025**



**Gilford  
School District**



[Gilford School District Strategic Plan 2019-2024](#)

[Gilford School Board Goals 2023-2024](#)

[Gilford School District Technology Plan](#)

[Capital Improvement Plan](#)

## Budget Drivers

- Health Insurance increase Guaranteed Maximum of 20.25%.
- Staffing:
  - GES recommending a full time classroom teacher,
  - GHS recommending adding a 1/11<sup>th</sup> Extended Learning Opportunities and Internship position,
  - GHS recommending adding 3/11<sup>th</sup> of art,
  - SAU recommending an increase in support staff compensation,
  - Associated cost of Collective Bargaining Agreement (second year of new agreement).
- Yearly building maintenance projects.
- Heating oil cost.
- Bus contract increase.

### Proposed Staffing Changes

Support staff salary adjustments		\$87,000
Cost of CBA – As warranted prior year		\$478,871
GES New Teacher (proposed)		\$100,595
GHS Staffing Increases (proposed 1/11 <sup>th</sup> and 3/11 <sup>th</sup> )		\$31,103

### Contractual Budget Increases

Health Insurance (20.25% Guaranteed Maximum)		\$1,100,000
Dental Insurance (4.7% Increase)		\$20,000




Proposed Construction / Building Projects Budget Impact		
SAU and Meadows Projects		\$13,300
GHS/GMS Well Pump (57 Account)		\$5,000
GHS Projects		\$132,300
GHS Controllers		\$195,000
GMS Projects		\$54,732
GES Projects		\$51,865
Proposed Budget Impact		
Heating oil (budgeting \$3.75/gallon)	100,000 Gallons	\$10,000
Bus Contract (4% Increase)		\$25,000

### Enrollment History

	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
GES	359	338	333	343	337	304	310	322	309	313
GMS	336	334	322	311	329	333	320	307	294	273
GHS	512	493	485	472	490	493	489	498	489	496
	<b>1207</b>	<b>1165</b>	<b>1140</b>	<b>1126</b>	<b>1156</b>	<b>1130</b>	<b>1119</b>	<b>1127</b>	<b>1092</b>	<b>1082</b>

2015-2025 enrollments are based on October 1 NHDOE reports

2024-2025 estimate based on promotion of students enrolled on 10/1/2023



## Staffing 2015-2025

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	1207	1165	1140	1126	1156	1130	1119	1127	1092	1082
Certified Staff	121	120	119	120	117.56	117.29	116.76	115	115.9	116.93
Support Staff	81	78.5	78.5	77.5	70.5	71.5	77	88	82	86
District-wide Staff	8	8	8	8	8	8	8	9	9	9
Administrative Staff	7	7	7	7	7	7	7	7	7	7
SAU Administrators	4	4	4	4	3	3	3	4	4	4
<b>Total Staff</b>	<b>221</b>	<b>217.5</b>	<b>216.5</b>	<b>216.5</b>	<b>206.06</b>	<b>206.79</b>	<b>211.76</b>	<b>223</b>	<b>217.9</b>	<b>220.27</b>



## WARRANT ARTICLES

- GHS Locker room Renovation and Roof Bond \$3,000,000
- School Buildings and Maintenance Capital Reserve Fund \$400,000
- School Buildings Roof Maintenance Capital Reserve Fund \$ 82,500
- School Buildings Technology Infrastructure Capital Reserve Fund \$ 10,000
- Meadows Building \$ 75,000



**Benefits of the renovation**

- Removal of asbestos tile
- Unobstructed view from PE offices
- Weight room gains 200 square feet of space
- Large storage area for items too big and being stored in the gym
- Exterior access to 2 bathrooms for spectators use
- Larger space for the athletic trainer



- Team room is now a multi-purpose room for new PE class offerings
- Easier access to mechanicals for air filter changes
- Access to showers and changing areas that are balanced with safety and privacy
- Cleaner space with less area for grime and buildup
- Student pride – we have a beautiful school, gym and campus



Gated storage, gang showers, asbestos backed tile throughout, obstructed views/safety



## The Project

- Roof Replacement at the HS was last done 2008
- 15 Year Warranty expired 2023-2024
- Several major leaks have happened and repairs were covered under warranty
- Estimated cost to replace the HS Roof \$1,360,800
  
- Locker room is original to the 1974 original build of the HS
- Building is a community emergency shelter
- Projected costs for the project are estimated at \$2,030,220

### Capital Improvement Planning

GES Roof Replacement – Summer 2024		\$993,664.00
Capital Reserve Fund		



### Completed Work on Meadows Building



### Proposed work on the Meadows Building



2024-2025 GILFORD SCHOOL DISTRICT PROPOSED BUDGET SUMMARY				
	Current Voted/Approved Budget 2023-2024		Superintendent's Proposed Budget 2024-2025	Proposed Budget Difference
General Fund		\$26,429,166	\$29,185,300	\$2,756,134
Federal Projects Fund		\$427,879	\$488,853	\$60,974
Food Service Fund		\$618,522	\$672,189	\$53,667
<b>Subtotal</b>		<b>\$27,475,567</b>	<b>\$30,346,342</b>	<b>\$2,870,775</b>
Warrant Articles	Capital Accounts	\$292,500	\$492,500	\$200,000
	CBA	\$567,378		
			Meadows Bond	\$ 75,000
				\$ 75,000
<b>Total</b>		<b>\$28,335,445</b>	<b>\$30,988,842</b>	<b>\$2,653,397</b>



**Gilford  
School District**



**Thank you**

**Questions**



**GILFORD SCHOOL DISTRICT  
PROPOSED  
2024-2025**

	<u>Current Voted 2023-2024</u>	<u>School Board Proposed 2024-2025</u>	<u>Budget Committee Proposed 2024-2025</u>	<u>SB - BC Budget Difference</u>
<b>DISTRICT WIDE (10)</b>				
Student Safety (2112)	202	202	202	0
Course Reimbursement/Inservice Training (2212)	18,300	18,300	18,300	0
Course Reimbursement (2213)	40,000	40,000	40,000	0
Prof Devel / Training Admn (2219)	4,000	4,000	4,000	0
Travel Out Of District (2290)	3,500	6,500	6,500	0
School Board (2310)	39,500	39,500	39,500	0
District Treasurer (2313)	2,373	3,050	3,050	0
Legal Fees (2315)	61,000	63,000	63,000	0
Audit Fees (2317)	19,000	20,000	20,000	0
Criminal Record Check (2319)	9,000	8,500	8,500	0
Office of the Superintendent (2320)	201,037	210,218	210,218	0
Fiscal Services (2520)	296,530	317,504	317,504	0
Insurance (2590)	75,000	76,522	76,522	0
Transportation (2721)	534,076	543,595	543,595	0
Benefits & Insurance (2900)	8,125,443	9,419,183	9,419,183	0
Principal on Debt (5110)	135,000	135,000	135,000	0
Interest on Debt (5120)	40,288	34,861	34,861	0
Transfer To Food Service Fund (5221)	189,192	168,600	168,600	0
<b>Total - District Wide (10)</b>	<b>9,793,441</b>	<b>11,108,535</b>	<b>11,108,535</b>	<b>0</b>

	<u>School Board Proposed 2023-2024</u>	<u>School Board Proposed 2024-2025</u>	<u>Budget Committee Proposed 2024-2025</u>	<u>SB - BC Budget Difference</u>
<b>SPECIAL EDUCATION</b>				
<b>Elementary School (26)</b>				
Special Education (1200)	1,019,167	1,117,181	1,117,181	0
Psychological Testing (2142)	2,500	1,500	1,500	0
Psychological Services (2143)	7,000	7,000	7,000	0
Speech Services (2152)	32,252	32,985	32,985	0
Spec Ed Administrator (2490)	57,245	59,189	59,189	0
Transportation Handicapped (2722)	35,214	36,622	36,622	0
<b>Total - Elementary School (26)</b>	<b>1,153,378</b>	<b>1,254,477</b>	<b>1,254,477</b>	<b>0</b>
<b>Middle School (37)</b>				
Special Education (1200)	899,305	1,028,845	1,028,845	0
Psychological Testing (2142)	2,500	1,500	1,500	0
Psychological Services (2143)	20,000	30,000	30,000	0
Speech Services (2152)	31,986	33,220	33,220	0
Spec Ed Administrator (2490)	57,246	59,189	59,189	0
Transportation Handicapped (2722)	35,214	36,622	36,622	0
<b>Total - Middle School (37)</b>	<b>1,046,251</b>	<b>1,189,376</b>	<b>1,189,376</b>	<b>0</b>
<b>High School (47)</b>				
Special Education (1200)	1,084,844	1,214,999	1,214,999	0
Psychological Testing (2142)	4,500	3,500	3,500	0
Psychological Services (2143)	65,280	80,280	80,280	0
Speech Services (2152)	30,117	32,351	32,351	0
Spec Ed Administrator (2490)	57,246	59,189	59,189	0
Transportation Handicapped (2722)	35,214	35,214	35,214	0
<b>Total - High School (47)</b>	<b>1,277,201</b>	<b>1,425,533</b>	<b>1,425,533</b>	<b>0</b>
<b>Total Special Education</b>	<b>3,476,830</b>	<b>3,869,386</b>	<b>3,869,386</b>	<b>0</b>

	School Board Proposed <u>2023-2024</u>	School Board Proposed <u>2024-2025</u>	Budget Committee Proposed <u>2024-2025</u>	SB - BC Budget Difference
<b>TECHNOLOGY</b>				
<b>District-Wide (10)</b>				
Technology (2225)	77,250	84,520	84,520	0
Total - District-Wide (10)	77,250	84,520	84,520	0
<b>Elementary School (26)</b>				
Technology (2225)	109,950	144,339	144,339	0
Total - Elementary School (26)	109,950	144,339	144,339	0
<b>Middle School (37)</b>				
Technology (2225)	144,860	112,055	112,055	0
Total - Middle School (37)	144,860	112,055	112,055	0
<b>High School (47)</b>				
Technology (2225)	131,445	139,160	139,160	0
Total - High School (47)	<u>131,445</u>	<u>139,160</u>	<u>139,160</u>	<u>0</u>
<b>Total Technology</b>	<b>463,505</b>	<b>480,074</b>	<b>480,074</b>	<b>0</b>

	School Board Proposed <u>2023-2024</u>	School Board Proposed <u>2024-2025</u>	Budget Committee Proposed <u>2024-2025</u>	SB - BC Budget Difference
<b>BUILDINGS AND GROUNDS</b>				
<b>District-Wide (10)</b>				
Operation & Maintenance of Facility (2620)	494,320	492,000	492,000	0
Maintenance of Equipment Services (2640)	12,000	12,000	12,000	0
Vehicle Operation and Maintenance Services (2650)	<u>11,000</u>	<u>10,700</u>	<u>10,700</u>	<u>0</u>
Total - District-Wide (10)	517,320	514,700	514,700	0
<b>Elementary School (26)</b>				
Operation & Maintenance of Facility (2620)	539,588	530,546	530,546	0
Athletic Supplies (2630)	4,100	4,100	4,100	0
Maintenance of Equipment Services (2640)	<u>13,851</u>	<u>22,401</u>	<u>22,401</u>	<u>0</u>
Total - Elementary School (26)	557,539	557,047	557,047	0
<b>Middle School (37)</b>				
Operation & Maintenance of Facility (2620)	255,057	297,949	297,949	0
Maintenance of Equipment Services (2640)	<u>4,551</u>	<u>4,551</u>	<u>4,551</u>	<u>0</u>
Total - Middle School (37)	259,608	302,500	302,500	0

	School Board Proposed <u>2023-2024</u>	School Board Proposed <u>2024-2025</u>	Budget Committee Proposed <u>2024-2025</u>	SB - BC Budget Difference
<b>High School (47)</b>				
Operation & Maintenance of Facility (2620)	588,496	751,876	751,876	0
Maintenance of Equipment Services (2640)	<u>7,350</u>	<u>7,350</u>	<u>7,350</u>	<u>0</u>
Total - High School (47)	595,846	759,226	759,226	0
<b>Middle - High School (57)</b>				
Operation & Maintenance of Facility (2620)	976,251	925,751	925,751	0
Athletic Supplies (2630)	<u>25,000</u>	<u>27,000</u>	<u>27,000</u>	<u>0</u>
Total - Middle - High School (57)	<u>1,001,251</u>	<u>952,751</u>	<u>952,751</u>	<u>0</u>
<b>Total Buildings and Grounds</b>	<b>2,931,564</b>	<b>3,086,224</b>	<b>3,086,224</b>	<b>0</b>

	School Board Proposed <u>2023-2024</u>	School Board Proposed <u>2024-2025</u>	Budget Committee Proposed <u>2024-2025</u>	SB - BC Budget Difference
<b>ELEMENTARY (26)</b>				
Regular Education (1100)	2,070,496	2,252,890	2,252,890	0
Student Activities (1413)	8,800	10,700	10,700	0
Summer School Programs (1430)	51,000	84,109	84,109	0
After School Programs (1490)	7,040	7,040	7,040	0
Extended Day Programs (1491)	46,300	48,300	48,300	0
Guidance Services (2120)	110,956	124,786	124,786	0
Testing (2123)	300	300	300	0
Health Services (2134)	63,846	65,958	65,958	0
Course Reimbursement/Inservice Training (2212)	59,931	61,625	61,625	0
Course Reimbursement (2213)	2,000	2,000	2,000	0
Prof Devel/Training Admint (2219)	5,015	4,500	4,500	0
Library Services (2222)	55,340	61,622	61,622	0
Audiovisual Services (2223)	5,201	5,201	5,201	0
Office of the Principal (2410)	222,054	224,412	224,412	0
Field Studies (2725)	<u>9,500</u>	<u>19,500</u>	19,500	0
<b>Total Elementary School (26)</b>	<b>2,717,779</b>	<b>2,972,943</b>	<b>2,972,943</b>	<b>0</b>

	School Board Proposed <u>2023-2024</u>	School Board Proposed <u>2024-2025</u>	Budget Committee Proposed <u>2024-2025</u>	SB - BC Budget Difference
<b>MIDDLE SCHOOL (37)</b>				
Regular Education (1100)	1,786,818	1,932,738	1,932,738	0
Student Activities (1413)	11,350	21,800	21,800	0
Athletic Boys(1420)	73,306	79,566	79,566	0
Athletic Girls (1421)	39,714	44,581	44,581	0
Summer School (1430)	10,682	5,900	5,900	0
After School Programs (1490)	11,585	12,500	12,500	0
Guidance Services (2120)	102,375	118,693	118,693	0
Testing (2123)	465	500	500	0
Health Services (2134)	60,344	62,109	62,109	0
Course Reimbursement/Inservice Training (2212)	53,700	55,380	55,380	0
Course Reimbursement (2213)	4,000	4,000	4,000	0
Prof Devel/Training Admint (2219)	3,165	3,165	3,165	0
Library Services (2222)	38,699	42,303	42,303	0
Audiovisual Services (2223)	10,150	10,150	10,150	0
Office of the Principal (2410)	305,042	319,601	319,601	0
Athletic Transportation (2724)	18,000	18,720	18,720	0
Field Studies (2725)	21,000	26,000	26,000	0
<b>Total Middle School (37)</b>	<b>2,550,395</b>	<b>2,757,706</b>	<b>2,757,706</b>	<b>0</b>

School Board Proposed 2023-2024      School Board Proposed 2024-2025      Budget Committee Proposed 2024-2025      SB - BC Budget Difference

**HIGH SCHOOL (47)**

Regular Education (1100)	2,633,887	2,919,615	2,919,615	0
Vocational Education (1300)	300,000	310,000	310,000	0
Student Activities (1413)	73,847	83,800	83,800	0
Co-Curricular (1410)	19,096	19,096	19,096	0
Athletic Boys(1420)	224,612	268,165	268,165	0
Athletic Girls (1421)	101,831	110,650	110,650	0
Summer School (1430)	21,833	21,100	21,100	0
Guidance Services (2120)	265,623	289,358	289,358	0
Testing (2123)	4,500	4,500	4,500	0
Health Services (2134)	89,015	92,155	92,155	0
Course Reimbursement/Inservice Training (2212)	66,955	69,029	69,029	0
Course Reimbursement (2213)	1	1	1	0
Prof Dev HS Admin (2214)	6,000	6,000	6,000	0
Prof Devel/Training Admin (2219)	3,190	3,190	3,190	0
Library Services (2222)	38,540	41,774	41,774	0
Audiovisual Services (2223)	1,002	1,002	1,002	0
Office of the Principal (2410)	475,830	492,854	492,854	0
Athletic Transportation (2724)	73,100	76,024	76,024	0
Field Studies (2725)	7,000	9,256	9,256	0
Band & Chorus Trans (2729)	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	0
<b>Total - High School (47)</b>	<b>4,407,862</b>	<b>4,819,569</b>	<b>4,819,569</b>	<b>0</b>

**MIDDLE-HIGH SCHOOL (57)**

Library Services (2222)	87,790	90,863	90,863	0
Office of the Principal (2410)	<u>0</u>	<u>0</u>	<u>0</u>	0
<b>Total - Middle-High School (57)</b>	<b>87,790</b>	<b>90,863</b>	<b>90,863</b>	<b>0</b>
<b>Total High School</b>	<b>4,495,652</b>	<b>4,910,432</b>	<b>4,910,432</b>	<b>0</b>
<b>TOTAL GENERAL FUND</b>	<b>26,429,166</b>	<b>29,185,300</b>	<b>29,185,300</b>	<b>0</b>



	School Board Proposed <u>2023-2024</u>	School Board Proposed <u>2024-2025</u>	Budget Committee Proposed <u>2024-2025</u>	SB - BC Budget <u>Difference</u>
<b>General Fund</b>	26,429,166	29,185,300	29,185,300	0
<b>Federal Fund</b>	427,879	488,853	488,853	0
<b>Food Service Fund</b>	<u>618,522</u>	<u>672,189</u>	<u>672,189</u>	<u>0</u>
<b>Total Proposed 2024-2025 Budget</b>	<b>27,475,568</b>	<b>30,346,343</b>	<b>30,346,343</b>	<b>0</b>
<b>Warrant Articles</b>	292,500	492,500	492,500	0
	567,378	150,000	150,000	
<b>Total</b>	<b>28,335,446</b>	<b>30,988,843</b>	<b>30,988,843</b>	<b>0</b>



Gilford School District

DEFAULT BUDGET (2024-2025)  
Summary

Account Number	Description	2023-2024	2024-2025		Reasons for Reductions/ Increases
		Adopted	Reductions / 1-Time	Default	
		<u>Budget</u>	<u>Increases</u>	<u>Appropriations</u>	<u>Budget</u>
TOTAL FUNCTION 1100		6,901,347	152,731	(11,549)	7,042,529 Reflects contractual increase for teachers and reduction of new equipment and positions
TOTAL FUNCTION 1200		3,003,316	328,925	(6,300)	3,325,941 Reflects contractual increase for teachers. Reduction in 1x equipment purchases
TOTAL FUNCTION 1300		300,000	10,000	0	310,000 Tuition for Huot & WRSD Ag CTE Programs
TOTAL FUNCTION 1400		713,820	15,403	0	729,223 Reflects contractual increase for coaching staff
<b>INSTRUCTION SUBTOTAL</b>		<b>10,918,483</b>	<b>507,059</b>	<b>-17,849</b>	<b>11,407,693</b>
TOTAL FUNCTION 2000-2199		893,762	53,883	0	947,645 Reflects contractual increase for teachers
TOTAL FUNCTION 2200-2299		969,984	9,355	(1,204)	978,135 Reflects contractual increase teachers at GES/GMS/GHS and reduction in new equipment
<b>SUPOPORT SERVICES SUBT</b>		<b>1,863,746</b>	<b>63,238</b>	<b>(1,204)</b>	<b>1,925,780</b>
<b>TOTAL FUNCTION 2310-2319</b>		<b>130,873</b>	<b>0</b>	<b>0</b>	<b>130,873 Board Expenses</b>
TOTAL FUNCTION 2320-2399		201,037	0	0	201,037 Superintendent
TOTAL FUNCTION 2410-2490		1,174,663	0	0	1,174,663 Principals / Principals Office
TOTAL FUNCTION 2500-2599		371,530	1,522	0	373,052 SAU Office
TOTAL FUNCTION 2600		2,931,564	10,311	(195,343)	2,746,532 One-time expenditures of c/s special projects

Gilford School District

DEFAULT BUDGET (2024-2025)  
Summary

Account Number	Description	2023-2024	Reductions /	2024-2025	Reasons for Reductions/ Increases
		Adopted		1-Time	
		<u>Budget</u>	<u>Increases</u>	<u>Appropriations</u>	<u>Budget</u>
TOTAL FUNCTION 2700-2799		770,318	0	0	770,318 Transportation
TOTAL FUNCTION 2800-2999		8,269,850	1,149,165	0	9,419,015 Benefit increases for admin/support staff not included. Increase in obligation for teacher retirement & increase in early retirement contractual obligation
<b>NON-INSTRUCTIONAL SERVI</b>		<b>13,718,962</b>	<b>1,160,998</b>	<b>-195,343</b>	<b>14,684,617</b>
<b>TOTAL 3100 - 3190</b>		<b>618,522</b>	<b>0</b>	<b>0</b>	<b>569,521 Food Service Budget</b> <b>-49,001</b>
TOTAL FUNCTION 5110		135,000	0	0	135,000 Bond Principal
TOTAL FUNCTION 5120		40,288	(5,427)	0	34,861 Reflects contractual reduction in the bond interest payment
TOTAL FUNCTION 5110		189,192	(20,592)	0	168,600 Transfer to Food Service
TOTAL FUNCTION 5222-5229		440,717	47,768		488,485 Grants / Increase in the commitment from NH DOE
<b>TOTAL DEFAULT BUDGET</b>		<b>28,055,783</b>	<b>1,753,044</b>	<b>(214,396)</b>	<b>29,545,430</b>