

# Gilmanton School Board – SAU 79

## 2024-2025 Preliminary Budget Presentation

### **Regular Education:**

The Regular Education Cost Center funds the salaries of regular education teachers, tutors and para-educators. It also includes contract services for students such as consultants and individualized student need support personnel for non-IEP students and summer school programming. Contracts including student tuition and copier service are included, are regular education teaching supplies and materials.

### **Highlights: State the budget increases only**

Increases to the Regular Education Cost Center include:

- Collective bargaining related salary increases.
- Multi-year contract fees for printing and copying.
- Gilford High School Tuition.
- Math program student consumable support materials.

### **Special Education:**

The Special Education Cost Center funds the salaries of special education teachers and para-educators. It also includes contract services for students such as consultants and individualized student need support personnel for IEP students. Extended Year Programming is included, as are contracted services for individual student's needs, out of district student tuition, special education teaching supplies and materials.

### **Highlights: State the budget increases only**

Increases to the Special Education Cost Center include:

- Out of District School Tuition.
- Special Education related one to one specialist.
- Summer SET expenses and salaries.

### **Co-Curricular:**

The Co-Curricular Cost Center funds items found in the Collective Bargaining Agreement including, the Athletic Director, Co-Curricular Stipends for extracurricular teams and clubs, athletic and club related services, and student activities dues and fees.

### **Highlights: State the budget increases only**

Increases to the Co-Curricular Cost Center are in the Dues and Services line. While some fees went down, the Prescott Farms Naturalist in the Classroom program cost went up.

### **Attendance:**

The Attendance Cost Center is a \$1 place holder for a Truancy Officer position.

### **Highlights: State the budget increases only**

No increase.

**Guidance:**

The Guidance Cost Center funds two elementary school Guidance Counselors along with supplies and materials associated with the Gilmanton School Guidance Program. This cost center also funds state mandated suicide prevention training.

**Highlights: State the budget increases only**

Increases to the Guidance Cost Center include contracted salary increases and an increase in the expenses related to the mandatory suicide prevention program.

**Health:**

The Health Cost Center funds one full-time elementary school Nurse along with supplies and materials associated with the health office (stock medications, bandages, vision and hearing equipment and repair, and AED supplies and batteries).

**Highlights: State the budget increases only**

Increase to the Health Cost Center is to purchase an AED battery.

**Psychological:**

The Psychological Cost Center funds on-site psychological services. This is a contracted position required to meet legally mandated IEP services. Evaluation supplies and materials are included in the cost center.

**Highlights: State the budget increases only**

Increase to the Psychological Cost Center represents the removal of grant funding from the budget line and includes the contractors 3% price increase.

**Speech:**

The Speech Cost Center funds on-site speech I services. This is a position required to meet legally mandated IEP services. Evaluation supplies and materials are included in the cost center.

**Highlights: State the budget increases only**

Increase to the Speech Cost Center represents the removal of grant funding from the budget line for salary.

**Occupational and Physical Therapy:**

The Occupational and Physical Therapy Cost Center funds a part-time Occupational Therapist and a full-time Certified Occupational Therapy Assistant.

**Highlights: State the budget increases only**

No increase.

**Instructional Development:**

The Instructional Development Cost Center funds Collective Bargaining Agreement (CBA) required course reimbursement, professional development funds, curriculum day stipends, workshops, and travel reimbursement.

**Highlights: State the budget increases only**

The increase to the Instructional Development Cost Center represents the increase in the BA Step 1 salary for teachers. Per the CBA, this is the rate curriculum days stipends must be paid at.

**Library:**

The Library Cost Center funds the Librarian salary, library materials and supplies.

**Highlights: State the budget increases only**

The increase to the Library Cost Center represents the salary increase for the Librarian plus the longevity payment to the Librarian. These amounts are mandated by the Collective Bargaining Agreement.

**Technology:**

The Technology Cost Center funds the Technology related salaries, technology related contracted services (firewall, Local Area Networks, fiber lines, webhosting and network management and security, staff training and offsite backup and storage), repairs (warranties, repair parts, network and wireless support), supplies (toner, memory cards, printing supplies, etc.), operational software and student educational software, and replacement equipment.

**Highlights: State the budget increases only**

Increases to the Technology Cost Center include:

- Network and security monitoring and administration for increased protection of network and confidential student information.
- Toner, printer ink, 3-D printing materials.
- Software subscriptions due to price increases.
- 40 Chromebooks for students in grade 5 on the four-year replacement cycle.

**School Board:**

The School Board Cost Center funds School Board and District Officer stipends and salaries, annual audit fees, legal services, criminal records, supplies, advertising, workshops and dues.

**Highlights: State the budget increases only**

Increases to the School Board Cost Center include:

- Increases to the School Board Cost Center include:
- Increase in the number of fingerprint applications for volunteering and chaperoning.
- Increase in cost to print year end reports.
- Increase in need for legal services (RTK, Manifest Hardship, CBA, Residency)
- Additional Seat on Gilford Board
- 5% increase NHSBA fees and additional \$100 for grade 8 scholarship fund

**Superintendent:**

The Superintendent Cost Center funds the Superintendent and Administrative Assistant salaries, professional development, professional dues, and travel reimbursement. It also funds SAU related postage, electricity, telephone supplies, and equipment expenses.

**Highlights: State the budget increases only**

Increases to the Superintendent Cost Center include:

- Increase postage due to number of fingerprints are processed.
- Superintendent salary to be negotiated. 2-3 days per week.
- Printing/Xerox contract negotiated May, 2022.
- Replacement Equipment: SAU front office broken desks (Administrative Assistant and Fiscal Agent).

**Student Support Services**

The Student Support Services Cost Center funds the Director of Student Services and Administrative Assistant salaries, professional development, professional dues, and travel reimbursement.

**Highlights: State the budget increases only**

Increases Student Support Services Cost Center include a salary increase for the Administrative Assistant.

**Principal:**

The Principal Cost Center funds the Principal, Assistant Principal, and Administrative Assistant salaries, professional development, professional dues, and travel reimbursement. It also funds school building related postage, electricity, telephone supplies, equipment, and graduation related expenses.

**Highlights: State the budget increases only**

No increase.

**Fiscal:**

The Fiscal Cost Center funds the Business Administrator and Fiscal Agent salaries, professional development, professional dues, and travel reimbursement. It also funds financial software programs including accounting software, retirement management company fees, and property and liability insurance premiums.

**Highlights: State the budget increases only**

Increases to the Fiscal Cost Center include:

- P & L insurance premium increase.
- Business software annual fee increases.

**Operation of Plant:**

The Operation of Plant Cost Center funds the custodial personnel salaries, professional development, professional dues, and travel reimbursement. It also funds water and sewage; rubbish and snow removal; utilities and fuel oil/propane; new maintenance equipment; contracted services for custodial and facility; supplies and materials.

**Highlights: State the budget increases only**

Increases to the Plant and Operation Cost Center include:

- Increase in electrician services up to 20 hours.
- Goods and services CPI 3%; CPI fuel related services 5%.
- Wall clocks - replace broken classroom clocks (6).
- Generator service increase based on actual expense.
- Special Projects: Drainage Repair \$15,000

**Transportation:**

The Transportation Cost Center funds the First Student contract to provide transportation services for regular and special education students. This cost center also fund transportation for the Summer SET program, out of district placed special education students, field trips and co-curricular activities.

**Highlights: State the budget increases only**

Increases to the Transportation Cost Center include the FY25 contracted transportation rates, increases to out of district transportation costs, and the Summer SET transportation expense.

**Support Services - Benefits:**

The Support Services - Benefits Cost Center funds the salary adjustments for the Nurse, Facilities Director, Technology Director, COTA, OT, PT, Fiscal Agent, Speech, Admn. and Admn. Asst. Adjustment. Health/dental insurance and fixed costs are also included.

**Highlights: State the budget increases only**

Increases to the Transportation Cost Center include insurance premium and fixed cost increases, along with annual salary increases for salaried employees.

**Debt Services:**

The Debt Service Cost Center funds the bond payment and interest on long-term debt.

**Highlights: State the budget increases only**

Decrease in Interest Payment.

**Food Service Fund:**

The Food Service Fund Cost Center funds food service salaries, fixed costs, insurance, supplies, equipment, food and milk.

**Highlights: State the budget increases only**

Increases in the Food Service Fund Cost Center include the following:

- Food Service Director and staff salary increases.
- New Equipment: Stainless Steel Pots and Pans and Equipment Maintenance.
- Food prices have increased an average of 11.4%.

**Food Service District Support:**

The Food Service District Support Cost Center provides a school district contribution to the Food Service Fund to assist in offsetting costs.

**Highlights: State the budget increases only**

No increase.

**Special Revenue Grants:**

The Special Revenue Grants Cost Center is the amount budgeted for Grants. Any amounts spent are completely offset by Revenues. This portion of the budget does not affect the tax rate. The proposed number has increased due to an increase in the IDEA grant funds distributed to the District.

**Highlights: State the budget increases only**

No increase.

GILMANTON SCHOOL DISTRICT 2024-2025

2025 BUDGET DEVELOPMENT				
SCHEDULED DATE	MEETING	TIME	PLACE	NOTES
Thursday, October 19, 2023	School Board	6:00 PM	School	All General Fund Accounts
Monday, October 23, 2023	School Board	5:30 PM	School	Food Service, Warrant Articles
Wednesday, November 29, 2023	Budget Committee	5:00 PM	Academy Build.	
Wednesday, December 13, 2023	Budget Committee	5:00 PM	Academy Build.	
Wednesday, January 10, 2024	Budget Committee	6:00 PM	Academy Build.	
Thursday, January 11, 2024	Public Hearing Snow Date	6:00 PM	Academy Build.	
Tuesday, January 09, 2024				Last day to post notice of January 17th budget hearing. Last day for petitioned warrant articles. Last day for negotiated cost items to be finalized.
Tuesday, January 16, 2024				Last day to hold at least one budget hearing
Monday, January 29, 2024				Last day to post warrant, budget, default budget
Saturday, January 20, 2024	Super Saturday	8:30 AM	Academy Build.	
Saturday Feb 3, 2024	Deliberative Session	9:00 AM	School	
Tuesday, March 5, 2024				Annual Report with final budget and ballot questions made available
Tuesday, March 12, 2024	Voting Day		Academy Build.	

**GILMANTON SCHOOL DISTRICT 2024-2025**

<b>INFORMATION SHEET</b>		
<b>FY 24 Year End Encumbrances</b>	<b>Amount</b>	
None	\$0	
<b>Gilford High School Projected Enrollment</b>	<b>FY 24</b>	<b>FY 25</b>
Projected	189	193
Budgeted	185	188
<b>Gilford High School Tuition</b>	<b>FY 24</b>	<b>FY 25</b>
Tuition per Student	\$21,273	\$24,101
Total Tuition	\$3,935,590	4,530,988
<b>Gilmanton Student Transportation</b>	<b>FY 24</b>	<b>FY 25</b>
Regular Route: Per Bus Per Day (6)	\$373	\$385
Special Education: Per Bus Per Day (1)	\$452	\$466
Field Trips/Athletic: Per Mile	\$3.00	\$3.10
<b>Health Insurance Rate Increase:</b>	<b>FY 24</b>	<b>FY 25</b>
School Care	8.50%	6.20%
Health Trust Guaranteed Maximum	17.50%	14.60%



GILMANTON SCHOOL DISTRICT 2024-2025

Grade	Students	Teachers	Classroom Paras	Other Paras
Kindergarten	16, 15	2 teachers	2 paras	1, 1:1 para Shared Sped Para**
Grade 1	13, 14, 14	3 teachers	1 shared para	2, 1:1 paras, shared sped para**
Grade 2	17, 18	2 teachers	2 paras	Shared sped para**
Grade 3	15, 15	2 teachers	1 para	Shared sped para**
Grade 4	15, 15, 14	3 teachers	3 paras	Shared sped para**
Grade 5	14, 14, 14	3 teachers	2 paras	1, 1:1 para Shared sped para**
Grade 6	16, 17, 17	3 teachers	½ shared para	½ 1:1 para, shared sped para**
Grade 7	21, 20	5 teachers*	2 shared paras*	½ Shared sped para**
Grade 8	17, 17, 18	5 teachers*	2 shared paras*	½ Shared sped para**

\*Grade 7 & 8 share all 5 teachers and 2.5 paras (including the shared sped paraprofessional)

\*\*There are 2.5 shared special education paras for the school. They support special education students under the direction of a case manager

Title 1/Specialist/Tutors	Teacher/Staff
Reading Specialist	1
Academic Tutor	0.75
Title 1 Tutor	1

Unified Arts	Teacher/Staff
Computer	1
Art	1
Music	2/3
PE	1
Spanish	1
Library	1
Guidance	2

Special Education	Teacher/Staff
Case Managers	3
Speech Para	1
Speech	1
OT (3 days)	1
COTA	1

GILMANTON SCHOOL DISTRICT 2024-2025

Summary of Changes	Inc./Dec.	% of Total Inc.	Justification
<b>Speech</b>			
Salary	\$20,000.00	1.45%	Reduction in Grant Funding
<b>Total Speech</b>	<b>\$20,000.00</b>	<b>1.45%</b>	
<b>Instructional Development</b>			
Stipends	\$581.00	0.04%	Collective Bargaining Agreement
<b>Total Instructional Development</b>	<b>\$581.00</b>	<b>0.04%</b>	
<b>Library</b>			
Salary	\$3,229.00	0.23%	Collective Bargaining Agreement
<b>Total Library</b>	<b>\$3,229.00</b>	<b>0.23%</b>	
<b>Technology</b>			
Contracted Services	\$14,050.00	1.02%	Security and Data Protection
Repairs	-\$500.00	-0.04%	Warranty Extensions
Software	\$648.00	0.05%	Subscription Increase
Testing	\$6,000.00	0.44%	Dyslexia Screener
Replacement Equipment	\$6,800.00	0.49%	Grade 5 Replacement Chromebook
<b>Total Technology</b>	<b>\$26,998.00</b>	<b>1.96%</b>	
<b>School Board</b>			
Board Salaries	\$500.00	0.04%	Additional Gilford Board Rep
Audit	\$8,248.00	0.60%	Actuarial Audit; Increase in Annual Audit Fee
Records Check	\$1,214.00	0.09%	Increase in Number of Records Checks
Legal Fees	\$7,500.00	0.54%	Increase in Legal Services
Printing	\$500.00	0.04%	School District Annual Report Printing
<b>Total School Board</b>	<b>\$17,962.00</b>	<b>1.30%</b>	
<b>Superintendent</b>			
Salary	\$13,210.00	0.96%	Superintendent Salary
Admin Asst. Salary	\$1,582.00	0.11%	Incremental Increase
Postage	\$600.00	0.04%	Postage Fees
Electricity	\$1.00	0.00%	Rounding Electric
<b>Total Superintendent</b>	<b>\$15,393.00</b>	<b>1.12%</b>	
<b>Student Support Services</b>			
Admn. Asst. Salary	\$1,462.00	0.11%	Incremental Increase
<b>Total Student Support Services</b>	<b>\$1,462.00</b>	<b>0.11%</b>	

GILMANTON SCHOOL DISTRICT 2024-2025

Summary of Changes	Inc./Dec.	% of Total Inc.	Justification
<b>Food Service Fund</b>			
Director Salary	\$9,948.00	0.72%	Staff Change; Increment Increase
Fixed Charges - Director	-\$2,383.00	-0.17%	Labor Fixed Moved to Labor Line; Staff Change
Labor Salary	\$1,880.00	0.14%	Staff Changes; Incremental Increase
Fixed Charges - Labor	\$152.00	0.01%	Based on Labor Salary
Equipment Repair	\$1,000.00	0.07%	Major Appliances
Expendable Supplies	\$321.00	0.02%	Price Increases
Reimbursable Food	\$11,070.00	0.80%	Moved from Ala Carte and Milk; Price Increases
Food Ala Carte	-\$11,800.00	-0.86%	Moved to Reimbursable Food; Moved to Milk
Food Milk	\$6,884.00	0.50%	Moved from Ala Carte; Price Increases
New Equipment	\$2,000.00	0.15%	Stainless Steel Cookware
<b>Total Food Service Fund</b>	<b>\$19,072.00</b>	<b>1.38%</b>	
<b>Total Increase</b>	<b>\$1,377,560.00</b>	<b>100.00%</b>	

GILMANTON SCHOOL DISTRICT 2024-2025

		FY24 Revenue and Appropriations			
DESCRIPTION		Estimated MS-24	Bud. Comm. Proposed Budget Signed MS-27	Appropriations Voted MS-22	End of Year Financial MS-25
		FY 2024	FY 2024	FY 2024	FY 2024
<b>REVENUES:</b>					
	Unassigned Fund Balance:	1,031,789			
<b>LOCAL:</b>					
	Tuition	10,000			
	Earnings on Investment	25,000	2,000		
	Other Local Sources	1,000	1,000		
	School Lunch	70,000	5,000		
	Trust Fund Income	0	0		
<b>STATE:</b>					
	Kindergarten Aid	0	0		
	Special Ed. Aid	22,500	50,000		
	Child Nutrition	1,800	1,800		
	Other State Aid	1,420			
	Other Nutrition Aid				
<b>FEDERAL:</b>					
	Federal Grants	250,000	250,000		
	Child Nutrition	50,000	178,124		
	Medicaid	30,000	30,000		
	Other				
<b>TRANSFERS:</b>					
	Transfer from EFT/CR Funds				
	Trans from General Fund -FS				
	Trans from General Fund - Trust Agency				
	Bonds/Capital Projects				
<b>TOTAL REVENUES:</b>		<b>461,720</b>	<b>517,924</b>		
	Adjustment to Unassigned Fund Balance:				
<b>CREDITS:</b>					
	Fund Balance to Reduce Taxes	1,031,789	650,000		
	Revenue Adjustment				
<b>TOTAL REVENUE AND CREDITS</b>		<b>1,493,509</b>	<b>1,167,924</b>		
<b>OPERATING APPROPRIATIONS:</b>					
	Instruction		7,275,935	7,403,941	
	MS 27 All Support Services Inclusive				
	Support Services		724,793	727,076	
	General Admn. - School Board		59,402	59,402	
	Executive Admin.		3,963,904	3,990,523	
	Non-Instructional - Food Service		232,475	232,475	
	Facilities and Construction		0	0	
	Debt Service		117,770	117,770	
	Fund Transfers (Food Service, Grants)		295,000	295,000	
	Fund Transfers (Trusts, Reserves)		33,538	33,538	
	Special Warrant CBA		156,908		
	MS 25 Allocation to Charter School				
	MS 25 Capital Projects				
	MS 25 Trust Agency				
	MS 25 All Special Revenue				
<b>OPERATING APPROPRIATIONS:</b>		<b>12,859,725</b>	<b>12,859,725</b>	<b>12,859,725</b>	
<b>CREDITS AND STATE EDUCATION TAX/GRANT:</b>					
	Less Estimated Revenue	1,493,509	1,493,509	1,493,509	
	Less State Education Tax/Grant	2,426,323	2,426,323	2,426,323	
	Other: Unanticipated Additional Adequacy	164,939	164,939	164,939	
<b>NET LOCAL EDUCATION TAX EFFORT:</b>		<b>8,774,954</b>	<b>8,774,954</b>	<b>8,774,954</b>	

GILMANTON SCHOOL DISTRICT 2024-2025

ARTICLE Number	ACCOUNT Number	DESCRIPTION	ACTUAL		RECOMMENDED			VARIANCE FY24 TO EIS			TAX IMPACT Art. # Dollar Amt.		
			FY 2023	FY 2024	Admn.	S. Board FY 2025	Bud. Com. FY 2025	FINAL	Diff. Admn	Diff. Board		Diff. Bud Comm	
1	WA	Election of Officers									1		
2	WA	District Officer Salaries									2		
3	WA	5200 310 Gilman School Leach Field Pump Station CRF	\$7,500	\$7,500	\$7,500	\$7,500	\$0	\$0	\$0	\$0	3	\$0,001	
4	WA	5220 314 28 Roof Replacement EFT	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$0	\$0	\$0	4	\$0,002	
	WA	5220 315 28 Fuel Storage Tank CRF	\$2,000	\$2,000	\$0	\$0	\$0	\$0	-\$2,000	\$0		\$0,000	
	WA	5220 316 28 Water Storage Tanks CRF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5	\$0,000	
5	WA	5220 319 28 Tractor Replacement EFT	\$1,538	\$1,538	\$1,538	\$1,538	\$0	\$0	\$0	\$0	6	\$0,000	
	WA	5220 323 28 High School Tuition CRF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	7	\$0,001	
6	WA	5220 320 28 Technology and Hardware Repair/ Replacement EFT	\$0	\$10,000	\$5,000	\$5,000	\$0	\$0	-\$5,000	\$0		\$0,001	
	WA	5220 321 28 Computer System Network Repair/Software Upgrade EFT	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0,000	
	WA	5220 450 28 Playground Repair/ Repl. EFT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0,000	
	WA	5220 742 28 Kitchen Equipment Repl. EFT	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0,000	
6	WA	5220 322 28 Maintenance and Repair EFT	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0	\$0	8	\$0,004	
8	WA	5220 317 28 Paving, Capital Reserve CRF	\$0	\$0	\$255,555	\$255,555	\$0	\$0	\$255,555	\$255,555		\$0,045	
9	WA	Operating Budget - Recommended	\$12,564,346	\$12,669,279	\$14,387,134	\$14,207,827	\$0	\$0	\$1,717,855	\$1,538,548	9	\$2,511	
	WA	Operating Budget-Default	\$12,443,872	\$12,781,502	\$14,176,476	\$14,176,476	\$0	\$0	\$1,394,974	\$1,394,974		\$2,505	
	WA	Variance Recommended to Default	\$120,474	-\$112,223	\$210,658	\$31,352	-\$14,176,476	\$0	\$0	\$322,881			
	WA	2990 CAPITAL RESERVE AND EXPENDABLE TRUST	\$36,038	\$33,538	\$307,093	\$307,093	\$0	\$0	\$0	\$0			
	WA	2990 OPERATING BUDGET	\$12,564,346	\$12,669,279	\$14,387,134	\$14,207,827	\$0	\$0	\$0	\$0			

Valuation  
\$565,917,874.00

Total Tax Effort  
\$13,226,685.00  
Total Tax Rate  
\$23.37

Local Ed. Tax Effort  
\$8,774,954.00  
Local Ed. Tax Rate  
\$15.51

State Ed. Tax Effort  
\$1,022,665.00  
State Ed. Tax Rate  
\$1.81

Net Ed. Assessment  
\$9,797,619.00  
Net Ed. Tax Rate  
\$17.31

Determining the Estimated Tax Impact for Warrant Articles  
The Net Assessed Value (Valuation) is equivalent to \$1.00  
Calculation for Warrant Article Impact

Amount of the Warrant Article Valuation = \$xxxx on the tax Rate

\*Zero revenue is assumed or factored into any of the formulas so you see the full impact of the article without any offsetting revenue.

GILMANTON SCHOOL DISTRICT 2024-2025

12/31/2023

	12/31/2023		BUDGET DEVELOPMENT				Recommended FY 2024	
	Begin of Year Balance	FY23 New Funds	INCOME YTD Interest	PRIN & INC Ending Total Prin & Income	Projected Cost Goal	Projected Year	Established Year	Total
<b>Non-Capital Reserve Accounts</b>								
Spec Ed Exp*	\$241,042.00		\$7,481.76	\$248,523.76	On-going		2000	\$0.00
Sch Phone Sys Repl*	\$12.00		-\$0.21	\$11.79	On-going		2005/2019	\$0.00
Sch Com Sy/Ntwk Rep, Software Upgrade*	\$39,611.00	\$5,000.00	\$1,351.78	\$45,962.78	On-going	2022	2006, 2019	\$0.00
Sch Roof Replace*	\$426,992.00	\$12,500.00	\$13,564.15	\$453,056.15	\$498,050.00	2020	2008	Roof Replacement \$12,500.00
Sch Boiler Rep & Water Heater Rep*	\$66,419.00		\$2,061.38	\$68,480.38	\$60,000.00	2020	2008	\$0.00
Tractor Replacement*	\$17,562.00	\$1,538.00	\$586.10	\$19,686.10	\$33,900.00	2034	2009, 2016	Tractor Replacement \$1,538.00
Technology Replacement (Asbestos Tile Repl)*	\$15,461.00		\$480.33	\$15,941.33	On-going		2011, 2015, 2024	Technology Replacement \$5,000.00
High School*	\$41,533.00		\$1,288.63	\$42,821.63	On-going		2012	\$0.00
Co-Curricular Enrichment*	\$9,854.00		\$266.42	\$10,120.42	\$10,000.00	2021	2018	\$0.00
Kitchen Equip. Repair/Replace*	\$7,547.00	\$7,500.00	\$430.88	\$15,477.88	\$30,000.00	2024	2020	\$0.00
Playground Repair/Replace*	\$6,288.00		\$192.98	\$6,480.98	\$25,000.00	2024	2020	\$0.00
<b>Total</b>	<b>\$872,321.00</b>	<b>\$26,538.00</b>	<b>\$27,704.20</b>	<b>\$926,563.20</b>				<b>\$19,038.00</b>
<b>Capital Reserve Accounts</b>								
Leach Field Pump Station	\$77,470.00	\$7,500.00	\$2,591.53	\$87,561.53	\$200,000.00		2002	\$7,500.00
Fuel Storage Tank	\$26,132.00	\$2,000.00	\$860.57	\$28,992.57	\$89,000.00	2040	2008	\$0.00
Water Storage Tanks	\$26,745.00		\$830.53	\$27,575.53	\$26,000.00	2022	2008	\$0.00
Paving	\$149,150.00		\$4,628.96	\$153,778.96	\$149,516.00	2021	2008	Paving and Expansion Project** \$255,555.00
Facilities & Grounds Maintenance, Repair & Improvement*					\$100,000.00		2024	\$25,000.00
<b>Total</b>	<b>\$263,164.44</b>	<b>\$9,500.00</b>	<b>\$8,911.59</b>	<b>\$297,908.59</b>				<b>\$288,055.00</b>
Scholarships Funds								
Harold Gilman	\$3,663.00		-\$587.86	\$3,075.14				
The Anne Onion	\$452.00		-\$17.10	\$434.90				
Amy Sallin	\$6,945.00		-\$88.73	\$6,856.27				
Howard & Mary Osler	\$901.00		-\$73.01	\$827.99				
Class of 1986	\$1,419.00		-\$57.52	\$1,361.48				
<b>Total</b>	<b>\$13,380.00</b>	<b>\$0.00</b>	<b>-\$824.22</b>	<b>\$12,555.78</b>				
<b>TOTAL ALL FUNDS</b>		<b>\$36,038.00</b>						<b>\$307,093.00</b>

\*School Board Agents to Expend

\*\*Paving Article: 157,000 withdrawn from CR Balance; \$98,555 Taxation

SUMMARY BY FUNCTION											
FUNCTION	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & BOARD 2023-2024	DIFF BETW BOARD & BUD COMM & 2023-2024	
1100	REGULAR EDUCATION	5,864,222	6,181,707	6,551,355	7,474,096	7,373,854	7,353,546		922,741	802,191	-6,551,355
1200	SPECIAL EDUCATION	582,459	640,069	759,930	876,440	873,152	876,440		116,510	116,510	-759,930
1410	CO-CURRICULAR	65,888	77,465	86,860	88,760	86,860	88,760		1,900	1,900	-86,860
2112	ATTENDANCE	0	0	1	1	1	1		0	0	-1
2120	GUIDANCE	143,299	144,294	150,614	157,542	157,242	157,542		6,928	6,928	-150,614
2130	HEALTH	58,188	58,082	60,710	61,210	60,710	61,210		500	500	-60,710
2140	PSYCHOLOGICAL	54,219	53,887	60,310	82,020	80,310	82,020		21,710	21,710	-60,310
2159	SPEECH	54,055	50,613	42,916	62,916	62,916	62,916		20,000	20,000	-42,916
2160	PHYS. & OCC.THERAPY	107,898	106,190	103,060	103,060	103,060	103,060		0	0	-103,060
2212	INSTRUCTIONAL DEVELOPMENT	33,022	48,842	53,750	54,331	54,331	54,331		581	581	-53,750
2222	LIBRARY	76,425	79,108	79,813	83,042	83,042	83,042		3,229	3,229	-79,813
2225	TECHNOLOGY	176,678	161,847	185,258	216,256	185,258	212,256		30,998	26,998	-185,258
2310	SCHOOL BOARD	54,856	79,923	59,402	77,364	59,902	77,364		17,962	17,962	-59,402
2320	SUPERINTENDENT	151,600	161,302	159,101	174,493	159,101	174,493		15,393	15,393	-159,101
2331	STUDENT SUPPORT SERVICES	135,397	137,045	144,524	145,986	144,524	145,986		1,462	1,462	-144,524
2410	PRINCIPAL'S OFFICE	263,656	275,918	301,776	299,642	300,076	299,642		-2,134	-2,134	-301,776
2510	FISCAL SERVICES	118,949	164,704	188,491	194,313	197,259	194,313		5,822	5,822	-188,491
2620	OPERATION OF PLANT	539,634	486,074	594,429	560,787	577,429	555,787		-33,642	-38,642	-594,429

SUMMARY BY FUNCTION											
FUNCTION	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
2700	TRANSPORTATION	114,365	515,880	597,209	634,350	634,350	624,350		37,141	27,141	-597,209
2910	SUPPORT SERVICES AND BENEFITS	1,944,291	2,087,266	2,001,433	2,376,207	2,333,953	2,336,451		374,775	335,018	-2,001,433
3100	FOOD SERVICE DISTRICT SUPPORT	45,000	45,000	45,000	45,000	45,000	45,000		0	0	-45,000
5100	DEBT SERVICE	125,930	121,850	117,770	117,770	113,690	113,690		-4,080	-4,080	-117,770
5220	GRANTS FUND	240,000	240,000	250,000	250,000	250,000	250,000		0	0	-250,000
5221	FOOD SERVICE FUND	220,718	198,873	232,475	251,547	240,455	251,547		19,072	19,072	-232,475
	<b>TOTAL OPERATING BUDGET</b>	<b>11,170,749</b>	<b>12,115,939</b>	<b>12,826,187</b>	<b>14,387,134</b>	<b>14,176,476</b>	<b>14,203,747</b>		<b>1,556,867</b>	<b>1,377,561</b>	<b>-12,826,187</b>
2990	CAPITAL RESERVE FUNDS			33,538	307,093	307,093	307,093		273,555	273,555	-33,538
	<b>TOTAL INCLUDING WARRANT ARTICLES</b>	<b>11,170,749</b>	<b>12,115,939</b>	<b>12,859,725</b>	<b>14,694,227</b>	<b>14,483,569</b>	<b>14,510,840</b>		<b>1,830,422</b>	<b>1,651,116</b>	<b>-12,859,725</b>
		w/o warrant			w/warrant						
	Percent Increase:	9.46%			11.38%						
	Default Percent Increase:	9.29%			11.21%						



GILMANTON SCHOOL DISTRICT 2024-2025

REGULAR EDUCATION

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & BOARD 2023-2024	DIFF BETW BOARD & BUD COMM & 2023-2024	DIFF BETW BUD COMM & 2023-2024
		1100 Regular Education										
1	RE 110	SALARY - TEACHERS - REGULAR ED	1,883,615	1,947,004	2,065,041	2,157,675	2,157,675	2,157,675	0	92,634	92,634	-2,065,041
2	RE 112	SALARY - AIDES - REGULAR ED	352,946	389,480	407,760	406,501	423,531	406,501	0	-1,259	-1,259	-407,760
3	RE 120	SALARY - SUBSTITUTES	40,438	38,329	39,500	39,500	39,500	39,500	0	0	0	-39,500
4	RE 130	SUBSTITUTES PARAEDUCATORS	3,455	6,173	5,000	5,000	5,000	5,000	0	0	0	-5,000
5	RE 300	CONT SERVICES-REGULAR ED	71,929	57,710	23,028	80,000	83,028	80,000	0	56,972	56,972	-23,028
6	RE 440	INSTRUCTIONAL EQUIPMENT SERVICES	16,518	8,274	15,804	24,204	24,204	24,204	0	8,400	8,400	-15,804
7	RE 561	REGULAR TUITION - GIMHS & OTHER	3,335,145	3,567,177	3,935,622	4,672,537	4,551,988	4,551,988	0	736,915	616,366	-3,935,622
8	RE 562	RENTAL CHARGE	104,493	109,220	0	29,328	29,328	29,328	0	29,328	29,328	0
9	RE 610	TEACHING SUPPLIES - REGULAR ED	39,121	43,637	43,550	43,550	43,550	43,550	0	0	0	-43,550
10	RE 640	TEXTBOOKS - REGULAR ED	14,761	12,612	13,500	15,000	13,500	15,000	0	1,500	1,500	-13,500
11	RE 741	NEW EQUIPMENT - REGULAR ED	1,800	2,092	1,750	0	1,750	0	0	-1,750	-1,750	-1,750
12	RE 742	REPLACEMENT OF EQUIPMENT - REGULAR ED	0	0	800	800	800	800	0	0	0	-800
13												
14	RE 1100	TOTAL REGULAR EDUCATION	5,864,222	6,181,707	6,551,355	7,474,096	7,373,854	7,353,546	0	922,741	802,191	-6,551,355

- Salaries Regular Ed. Aids: Reduction in Tutors
- Contracted Services Regular Ed: Summer school program reduction.
- Instructional Equipment Services: Photocopier printing fees. Contract May 2022 - June 2027.
- Regular Tuition: FY24 Rate \$21,274; increased 13.3% to \$24,101.23. Enrollment projection as of 11/13/23 [193] per N. Fournier. This number was reduced by the Gilmanon School Board to 188 students.
- Text Books: Increase in math program costs.
- Equipment: Replacement classroom chairs.

**SPECIAL EDUCATION**

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & BOARD 2023-2024	DIFF BETW BOARD & BUD COMM & 2023-2024
		<b>1200 SPECIAL EDUCATION</b>									
1	SE 110	Special Ed Teachers' Salaries	152,757	162,203	175,279	190,787	190,787	190,787	0	15,508	15,508
2	SE 112	Special Ed Assistants' Wages	88,784	78,497	96,351	183,513	183,513	183,513	0	87,162	87,162
3	SE 330	Contracted Services - Elementary	55,194	50,589	61,000	161,260	161,260	161,260	0	100,260	100,260
4	SE 330	Contracted Service - High School	155,650	250,853	295,200	245,780	245,780	245,780	0	-49,420	-49,420
5	SE 561	Tuition - Public Elem & High	36,613	45,670	45,000	0	0	0	0	-45,000	-45,000
6	SE 569	Tuition - Non-Public	88,879	48,289	84,600	84,600	84,600	84,600	0	0	0
7	SE 610	Supplies and Materials	4,582	3,968	2,500	10,500	10,500	10,500	0	8,000	8,000
		<b>1200 TOTAL SPECIAL EDUCATION</b>	<b>582,459</b>	<b>640,069</b>	<b>759,930</b>	<b>876,440</b>	<b>873,152</b>	<b>876,440</b>	<b>0</b>	<b>116,510</b>	<b>116,510</b>
											<b>-759,930</b>

\* Salary: Increases attributed to personnel changes and contract requirements.

\* Contracted Services Elementary: Increase due to 1:1 RBT for a student.

\* Contracted Services Elementary: Increase due to increase in service for BCBA.

\* SET Summer Salaries and Summer Expenses previously budgeted under ESY Tuition.

GILMANTON SCHOOL DISTRICT 2024-2025

**CO-CURRICULAR**

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COMM. RECOMM. 2024-2025	DIFF BETW ADMIN & BOARD 2023-2024	DIFF BETW BOARD & BUD COMM 2023-2024	DIFF BETW BUD COMM & 2023-2024
	<b>1413 CO-CURRICULAR</b>											
1	CO 112	Athletic Director Salary	4,000	4,000	5,000	5,000	5,000	5,000	0	0	0	-5,000
2	CO 113	Coaching/supplemental contracts	36,912	42,000	49,300	49,300	49,300	49,300	0	0	0	-49,300
3	CO 539	Purchased Professional Services	5,177	6,740	5,800	5,800	5,800	5,800	0	0	0	-5,800
4	CO 610	Supplies	9,328	7,959	10,500	10,500	10,500	10,500	0	0	0	-10,500
5	CO 810	Dues & Fees	10,471	16,766	16,260	18,160	16,260	18,160	0	1,900	1,900	-16,260
	<b>CO 1413 CO-CURRICULAR</b>		<b>65,888</b>	<b>77,465</b>	<b>86,860</b>	<b>88,760</b>	<b>86,860</b>	<b>88,760</b>	<b>0</b>	<b>1,900</b>	<b>1,900</b>	<b>-86,860</b>

\* Dues and Fees: Increase in Naturalist in the Classroom Program Cost.

GILMANTON SCHOOL DISTRICT 2024-2025

**ATTENDANCE**

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
1	41 2112 53900	10 Truancy Officer	0	0	1	1	1	1	0	0	0	-1
2	AT 390	Attendance	0	0	1	1	1	1	0	0	0	-1
3	<b>TOTAL ATTENDANCE</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>

GILMANTON SCHOOL DISTRICT 2024-2025

GUIDANCE												
No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COMM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
		<b>2120 GUIDANCE</b>										
1	GU 113	Guidance Salaries	140,004	142,247	147,789	154,417	154,417	154,417	0	6,628	6,628	-147,789
2	GU 610	Supplies	2,884	2,047	2,825	3,125	2,825	3,125	0	300	300	-2,825
3	GU 810	Dues & Fees	411	0	0	0	0	0	0	0	0	0
4												
5	GU 2120	<b>TOTAL GUIDANCE</b>	<b>143,299</b>	<b>144,294</b>	<b>150,614</b>	<b>157,542</b>	<b>157,242</b>	<b>157,542</b>	<b>0</b>	<b>6,928</b>	<b>6,928</b>	<b>-150,614</b>

\*Supplies: Professional Staff Presentation increased for mandatory suicide prevention.

GILMANTON SCHOOL DISTRICT 2024-2025

**HEALTH**

No. Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
<b>2130 HEALTH</b>											
1	HL 110 Nurse's Salary	56,753	56,299	55,000	55,000	55,000	55,000	0	0	0	-55,000
2	HL 330 Contracted Services	0	0	4,060	4,060	4,060	4,060	0	0	0	-4,060
3	HL 449 Contracted Repairs	0	0	250	250	250	250	0	0	0	-250
4	HL 610 Supplies	1,435	1,782	1,400	1,900	1,400	1,900	0	500	500	-1,400
<b>HL 2134 TOTAL HEALTH</b>		<b>58,188</b>	<b>58,082</b>	<b>60,710</b>	<b>61,210</b>	<b>60,710</b>	<b>61,210</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>-60,710</b>

\*Supplies: AED Battery Replacement

GILMANTON SCHOOL DISTRICT 2024-2025

PSYCHOLOGICAL										
No. Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COMM. RECOMM. 2024-2025	DIFF BETW ADMIN & BOARD 2023-2024	DIFF BETW BOARD & BUD COMM & 2023-2024
	<b>2142 PSYCHOLOGICAL SERVICES</b>									
1	PS 330 Psychological Services - Elementary	53,719	53,425	59,310	81,020	79,310	81,020	0	21,710	21,710
2	PS 330 Psychological Supplies	500	463	1,000	1,000	1,000	1,000	0	0	0
3										
4	<b>2142 TOTAL PSYCHOLOGICAL</b>	<b>54,219</b>	<b>53,887</b>	<b>60,310</b>	<b>82,020</b>	<b>80,310</b>	<b>82,020</b>	<b>0</b>	<b>21,710</b>	<b>21,710</b>

\* Psychological Contracted Services: Increase in service fees.

GILMANTON SCHOOL DISTRICT 2024-2025

SPEECH												
No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
		2159 SPEECH										
1	SP 112	Speech Therapist	53,555	50,113	41,916	61,916	61,916	61,916	0	20,000	20,000	-41,916
3	SP 610	Supplies	500	500	1,000	1,000	1,000	1,000	0	0	0	-1,000
4												
5	SP 2159	TOTAL SPEECH	54,055	50,613	42,916	62,916	62,916	62,916	0	20,000	20,000	-42,916



GILMANTON SCHOOL DISTRICT 2024-2025

OCCUPATIONAL AND PHYSICAL THERAPY

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
		<b>2160 OCCUPATIONAL AND PHYSICAL THERAPY</b>										
1	OPT	112 Occupational Therapy Salaries	107,898	106,190	102,560	102,560	102,560	102,560	0	0	0	-102,560
2	OPT	610 Supplies	0	0	500	500	500	500	0	0	0	-500
3												
4	OPT	<b>2160 TOTAL OT &amp; PT</b>	<b>107,898</b>	<b>106,190</b>	<b>103,060</b>	<b>103,060</b>	<b>103,060</b>	<b>103,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-103,060</b>

GILMANTON SCHOOL DISTRICT 2024-2025

INSTRUCTIONAL DEVELOPMENT											
No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & BOARD 2023-2024	DIFF BETW BOARD & BUD COMM & 2023-2024
		<b>2212 INSTRUCTIONAL DEVELOPMENT</b>									
1	ID 112	Curriculum Development	6,738	11,240	12,000	12,581	12,581	12,581	0	581	581
2	ID 270	Course Reimbursement	13,017	14,000	14,000	14,000	14,000	14,000	0	0	0
3	ID 320	Conference & Workshops	13,000	22,603	25,250	25,250	25,250	25,250	0	0	0
4	ID 321	In-Service	267	1,000	2,500	2,500	2,500	2,500	0	0	0
5											
6	ID 2212	<b>TOTAL INSTRUCTIONAL DEVELOPMENT</b>	<b>33,022</b>	<b>48,842</b>	<b>53,750</b>	<b>54,331</b>	<b>54,331</b>	<b>54,331</b>	<b>0</b>	<b>581</b>	<b>581</b>
											<b>-53,750</b>

\*Curriculum Development: Increase per contract (BA Step 1 - \$228.75 per day)

GILMANTON SCHOOL DISTRICT 2024-2025

**LIBRARY**

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
	2222 LIBRARY											
1	LJ 110 Library Salaries		71,536	73,174	75,213	78,442	78,442	78,442	0	3,229	3,229	-75,213
2	LJ 611 AV Materials		39	285	1,100	1,100	1,100	1,100	0	0	0	-1,100
3	LJ 640 Books & Periodicals		4,850	5,660	3,500	3,500	3,500	3,500	0	0	0	-3,500
4												
5	LJ 2222 TOTAL LIBRARY		76,425	79,108	79,813	83,042	83,042	83,042	0	3,229	3,229	-79,813

\* Salary Increase: Per CBA - teacher contract.

GILMANTON SCHOOL DISTRICT 2024-2025

TECHNOLOGY

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
		2225 TECHNOLOGY										
1	TE 115	Coordinator & Tech Assistance Salary	63,350	60,616	66,807	66,807	66,807	66,807	0	0	0	-66,807
2	TE 330	Contracted Services	11,785	8,120	20,660	34,710	20,660	34,710	0	14,050	14,050	-20,660
3	TE 441	Repairs	2,500	6,049	6,500	6,000	6,500	6,000	0	-500	-500	-6,500
4	TE 610	Supplies	4,857	1,686	5,000	5,000	5,000	5,000	0	0	0	-5,000
5	TE 650	Software	35,811	48,336	72,941	73,589	72,941	73,589	0	648	648	-72,941
6	TE 651	Testing	8,094	7,848	8,150	14,150	8,150	14,150	0	6,000	6,000	-8,150
8	TE 734	Replacement Equipment	50,282	29,193	5,200	16,000	5,200	12,000	0	10,800	6,800	-5,200
9												
10	TE 2225	TOTAL TECHNOLOGY	176,678	181,847	185,258	216,256	185,258	212,256	0	30,998	26,998	-185,258

\*Consulting Services: Increased security risks and confidential information protection; DayStar network and security monitoring and administration.

\*Supplies: Increase in toner, printer ink, 3-D printing materials.

\*Software: Increase in subscription prices.

\*Replacement equipment: 40 Chromebooks for students in grade 5 on the four year replacement cycle.

GILMANTON SCHOOL DISTRICT 2024-2025

**SCHOOL BOARD**

No.	Account Numb	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM. 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
<b>2310 SCHOOL BOARD</b>												
1	SB 110	Board Salaries	8,245	7,010	8,750	9,250	9,250	9,250	0	500	500	-8,750
2	SB 121	District Officers	5,987	4,324	4,300	4,300	4,300	4,300	0	0	0	-4,300
3	SB 310	Audit	13,650	14,531	16,252	24,500	16,252	24,500	0	8,248	8,248	-16,252
4	SB 320	Conferences & Workshops	1,152	1,415	1,200	2,414	1,200	2,414	0	1,214	1,214	-1,200
5	SB 340	Criminal Records Checks	3,844	6,145	6,000	6,000	6,000	6,000	0	0	0	-6,000
6	SB 390	Legal Fees	14,896	32,313	12,500	20,000	12,500	20,000	0	7,500	7,500	-12,500
7	SB 540	Advertising	1,460	4,581	1,500	2,000	1,500	2,000	0	500	500	-1,500
8	SB 550	Printing	0	673	300	300	300	300	0	0	0	-300
9	SB 610	Supplies	74	694	300	300	300	300	0	0	0	-300
10	SB 850	Dues & Fees	5,547	8,237	8,300	8,300	8,300	8,300	0	0	0	-8,300
11	SB 890	Other Expenses School Board	0	0	0	0	0	0	0	0	0	0
12												
13	SB 2310	<b>TOTAL SCHOOL BOARD</b>	<b>54,856</b>	<b>79,923</b>	<b>59,402</b>	<b>77,364</b>	<b>59,902</b>	<b>77,364</b>	<b>0</b>	<b>17,962</b>	<b>17,962</b>	<b>-59,402</b>

\*Increase in the number of fingerprint applications for volunteering and chaperoning.

\*Increase in cost to print year end reports.

\*Increase in need for legal services (RTK, Manifest Hardship, CBA, Residency)

\*Additional Seat on Gilford Board

\*5% increase NHSBA fees and additional \$100 for grade 8 scholarship fund

GILMANTON SCHOOL DISTRICT 2024-2025

**SUPERINTENDENT**

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & BOARD 2023-2024	DIFF BETW BOARD & BUD COMM & 2023-2024
		<b>2321 SUPERINTENDENT</b>									
1	SU 111	Salary Superintendent	89,220	92,115	91,790	105,000	91,790	105,000	0	13,210	13,210
2	SU 115	Salary - Admn. Assistant	48,204	48,707	52,033	53,615	52,033	53,615	0	1,582	1,582
3	SU 330	Professional Development	590	3,367	2,500	2,500	2,500	2,500	0	0	0
4	SU 449	Contracted Services - Equip.	5,035	9,541	2,800	2,800	2,800	2,800	0	0	0
5	SU 531	Telephone	2,000	2,000	2,000	2,000	2,000	2,000	0	0	0
6	SU 532	Postage	1,091	1,325	400	1,000	400	1,000	0	600	600
7	SU 580	Travel	1,039	703	750	750	750	750	0	0	0
8	SU 610	Supplies	2,136	2,310	2,500	2,500	2,500	2,500	0	0	0
9	SU 622	Electricity	750	0	1,328	1,328	1,328	1,328	0	1	1
10	SU 731	Equipment	0	0	0	0	0	0	0	0	0
11	SU 810	Professional Books & Dues	1,535	1,234	3,000	3,000	3,000	3,000	0	0	0
12											
14		<b>2320 TOTAL SUPERINTENDENT</b>	<b>151,600</b>	<b>161,302</b>	<b>159,101</b>	<b>174,493</b>	<b>159,101</b>	<b>174,493</b>	<b>0</b>	<b>15,393</b>	<b>15,393</b>
											<b>-159,101</b>

\*Increase postage due to number of fingerprints are processed.

\*Superintendent salary to be negotiated. 2-3 days per week.

\*Printing/Xerox contract negotiated May, 2022.

\*Replacement Equipment: SAU front office broken desks.

**STUDENT SUPPORT SERVICES**

No. / Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COMM. RECOMM. 2024-2025	DIFF BETW ADMIN & BOARD 2023-2024	DIFF BETW BOARD & BUD COMM 2023-2024	DIFF BETW BUD COMM & 2023-2024
<b>2332 STUDENT SERVICES ADMINISTRATION</b>											
1	SSA 111 Salary - Coordinator Student Serv.	83,431	85,934	91,500	91,500	91,500	91,500	0	0	0	-91,500
2	SSA 112 Salary Admn. Assistant	46,877	46,356	48,024	49,486	48,024	49,486	0	1,462	1,462	-48,024
3	SSA 320 Special Ed. Admin. Prof. Dev.	5,089	4,756	5,000	5,000	5,000	5,000	0	0	0	-5,000
4											
5	<b>2331 TOTAL STUDENT SERV ADMIN</b>	<b>135,397</b>	<b>137,045</b>	<b>144,524</b>	<b>145,986</b>	<b>144,524</b>	<b>145,986</b>	<b>0</b>	<b>1,462</b>	<b>1,462</b>	<b>-144,524</b>

Salary: Per agreement.

GILMANTON SCHOOL DISTRICT 2024-2025

PRINCIPAL

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
	2410	PRINCIPAL										
1	PR 111	Principal's Salary	98,230	101,177	106,712	106,712	106,712	106,712	0	1,566	1,566	-88,564
2	PR 115	Administrative Assistant Salaries	76,942	81,590	88,564	90,130	88,564	90,130	0	0	0	-106,712
3	PR 116	Assistant Principal's Salary	70,200	72,306	81,000	81,000	81,000	81,000	0	0	0	-81,000
4	PR 330	Professional Development	7,124	6,096	7,000	7,000	7,000	7,000	0	0	0	-7,000
5	PR 340	Postage	2,191	2,009	3,500	1,800	1,800	1,800	0	-1,700	-1,700	-3,500
6	PR 449	Contracted Services	1,211	3,495	2,500	2,500	2,500	2,500	0	0	0	-2,500
7	PR 550	Print Services	0	280	1,000	500	1,000	500	0	-500	-500	-1,000
8	PR 580	Travel	1,889	2,912	3,000	3,000	3,000	3,000	0	0	0	-3,000
9	PR 610	Supplies	930	2,309	2,000	2,000	2,000	2,000	0	0	0	-2,000
10	PR 810	Dues & Fees	1,955	1,158	3,500	2,000	3,500	2,000	0	-1,500	-1,500	-3,500
12	PR 890	Graduation	2,984	2,586	3,000	3,000	3,000	3,000	0	0	0	-3,000
13												
14	PR 2410	TOTAL PRINCIPAL'S OFFICE	263,656	275,918	301,776	299,642	300,076	299,642	0	-2,134	-2,134	-301,776

\* Contracted Services: Decrease printing fee's moved to appropriate line in regular education.

\* Due and Fees: Decrease NHSA membership fees.



GILMANTON SCHOOL DISTRICT 2024-2025

FISCAL

No. Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
<b>2510 FISCAL</b>											
1 FIS	110 Business Admin. Salary	48,410	105,000	110,650	100,000	110,650	100,000	0	-10,650	-10,650	-110,650
2 FIS	113 Salary - Fiscal Agent	54,889	16,385	33,440	33,440	33,440	33,440	0	0	0	-33,440
3 FIS	330 Professional Development	0	0	3,000	3,000	3,000	3,000	0	0	0	-3,000
4 FIS	449 Cont. Serv. Equip. & Software	12,633	19,054	13,192	25,000	17,296	25,000	0	11,808	11,808	-13,192
5 FIS	580 Travel	149	1,054	1,000	1,000	1,000	1,000	0	0	0	-1,000
6 FIS	610 Supplies	1,214	1,921	2,500	2,500	2,500	2,500	0	0	0	-2,500
7 FIS	730 Equipment	0	0	0	0	0	0	0	0	0	0
8 FIS	890 Dues & Fees	1,654	2,679	2,500	2,500	2,500	2,500	0	0	0	-2,500
9 FIS	521 Property Insurance		18,612	22,209	26,873	26,873	26,873	0	4,664	4,664	-22,209
10											
11		<b>118,949</b>	<b>164,704</b>	<b>188,491</b>	<b>194,313</b>	<b>197,259</b>	<b>194,313</b>	<b>0</b>	<b>5,822</b>	<b>5,822</b>	<b>-188,491</b>

\* P & L Insurance: Increase in Primex Insurance \$24,430 up 10% \$26,873

\* Contracted Services: Profund contracted annual fee. Difference in software upgrade costs after ETF; OMNI contracted monthly fees.

\* Default Contracted Services includes multi year contract for employee 403b and financial software.

GILMANTON SCHOOL DISTRICT 2024-2025

OPERATION OF PLANT

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COMM. RECOMM. 2024-2025	DIFF BETW ADMIN & BOARD 2023-2024	DIFF BETW BOARD & BUD COMM & 2023-2024	
2620 OPERATION OF PLANT												
1	OP	117 Custodial Salaries	156,111	166,920	183,164	196,663	183,164	196,663	0	13,499	13,499	
2	OP	320 Contracted Services - Custodial	16,715	24,020	19,000	23,500	19,000	23,500	0	4,500	4,500	
3	OP	340 Water & Sewage	1,457	2,569	5,112	5,200	5,112	5,200	0	88	88	
4	OP	421 Rubbish Removal	6,889	7,715	8,088	8,500	8,088	8,500	0	412	412	
5	OP	422 Snow Removal	9,800	12,600	14,595	17,000	14,595	17,000	0	2,405	2,405	
6	OP	431 AHERA	0	925	0	1,000	0	1,000	0	1,000	1,000	
7	OP	433 Special Projects	146,788	36,954	0	15,000	0	15,000	0	15,000	15,000	
9	OP	531 Telephone	7,914	13,365	11,000	11,000	11,000	11,000	0	0	0	
10	OP	581 Conference & Workshops	525	1,619	1,800	2,000	1,800	2,000	0	200	200	
11	OP	590 Contracted Services - Building	40,049	36,775	41,870	42,004	41,870	42,004	0	134	134	
12	OP	610 Supplies & materials for repair	39,260	37,549	55,750	59,300	55,750	54,300	0	3,550	-1,450	
13	OP	622 Electricity	60,286	82,310	150,450	91,020	150,450	91,020	0	-59,430	-150,450	
14	OP	624 Fuel Oil	52,686	57,619	80,000	80,000	80,000	80,000	0	0	0	
15	OP	623 Propane	1,154	1,127	1,600	1,600	1,600	1,600	0	0	0	
16	OP	741 New Equipment	0	1,507	22,000	7,000	5,000	7,000	0	-15,000	-22,000	
18												
19	OP	2620 OPERATION OF PLANT	539,634	486,074	594,429	560,787	577,429	555,787	0	-33,642	-594,429	

\*Electrician services 20 hours  
 \*Goods and services CPI 3%; CPI fuel related services 5%  
 \*Wall clocks - replace broken classroom clocks (6)  
 \*Generator service increase based on actual expense  
 \*Electricity: Rates have declined over the past year, Federal predictions could see an increase of 25%; budgeting for a potential up to 11% increase  
 \*Special Projects: Drainage Repair, Stump Grinding, Gym Door Repair \$15,000

GILMANTON SCHOOL DISTRICT 2024-2025

TRANSPORTATION

No. Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
<b>2710 TRANSPORTATION</b>											
1	TR 510 Contract	0	392,490	404,642	416,717	416,717	416,717	0	12,074	12,074	-404,642
2	TR 512 Special Ed Transportation	96,120	101,099	161,834	185,876	185,876	175,876	0	24,042	14,042	-161,834
3	TR 514 Co Curricular Transportation	9,433	8,330	12,424	12,838	12,838	12,838	0	414	414	-12,424
4	TR 515 Field Trips	8,812	13,960	18,309	18,919	18,919	18,919	0	610	610	-18,309
5											
6	<b>2700 TRANSPORTATION</b>	<b>114,365</b>	<b>515,880</b>	<b>597,209</b>	<b>634,350</b>	<b>634,350</b>	<b>624,350</b>	<b>0</b>	<b>37,141</b>	<b>27,141</b>	<b>-597,209</b>

\*Bus costs: \$384.46 per bus regular education; \$465.98 per bus for special education

**SUPPORT SERVICES - BENEFITS**

No.	Account Num	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
<b>2900 SUPPORT SERVICES - BENEFITS</b>												
1	BN 110	Salary Adjustment Account	0	0	0	40,264	0	40,264	0	40,264	40,264	0
2	BN 210	Retirees' Health Insurance	0	35,885	38,935	41,427	41,427	41,427	0	2,492	2,492	-38,935
3	BN 211	Health Insurance	841,063	936,946	942,719	1,134,181	1,134,181	1,134,181	0	191,463	191,463	-942,719
4	BN 212	Dental Insurance	38,453	26,259	34,100	35,000	35,000	35,000	0	900	900	-34,100
5	BN 200	Fixed Charges	1,064,775	1,088,176	985,679	1,125,335	1,123,345	1,085,579	0	139,656	99,900	-985,679
6												
7	BN 2910	TOTAL SUPPORT SERV.-BEN.	1,944,291	2,087,266	2,001,433	2,376,207	2,333,953	2,336,451	0	374,775	335,018	-2,001,433

\*Increase in Workers Comp. Invoice from Primex

\*CIGNA GMR 10%

\*Health Trust GMR 14.6%

\*Other Benefits: Contracted cell phone reimbursement, life insurance buyback.

\*Retirement Teacher Group: includes stipends, grant funded positions, curriculum days funded through grant activity in previous year.

\*District's dental liability is \$500 per teacher and \$400 per employee.

GILMANTON SCHOOL DISTRICT 2024-2025

**DEBT SERVICE**

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & BOARD 2023-2024	DIFF BETW BOARD & BUD COMM & 2023-2024	DIFF BETW BUD COMM & 2023-2024
		<b>5100 DEBT SERVICE</b>										
1	DS	800-900 Principal and Interest	125,930	121,850	117,770	117,770	113,690	117,770	0	-4,080	-4,080	-117,770
2												
3		<b>5100 DEBT SERVICE</b>	<b>125,930</b>	<b>121,850</b>	<b>117,770</b>	<b>117,770</b>	<b>113,690</b>	<b>113,690</b>	<b>0</b>	<b>-4,080</b>	<b>-4,080</b>	<b>-117,770</b>

GILMANTON SCHOOL DISTRICT 2024-2025

FOOD SERVICE FUND

No.	Account Num	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM. 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
1	FT 2561 110	28 Director's Salary	39,291	41,371	40,052	50,000	46,000	50,000	0	9,948	9,948	-40,052
2	FT 2561 200	28 Fixed Charges	11,077	20,493	16,194	13,811	16,194	13,811	0	-2,383	-2,383	-16,194
3	FT 2562 118	28 Labor - Regular Lunch	41,292	38,924	47,988	49,868	49,868	49,868	0	1,880	1,880	-47,988
5	FT 2562 200	28 Fixed Charges	4,234	3,369	3,892	4,044	4,044	4,044	0	152	152	-3,892
6	FT 2562 446	28 Equipment Repair	151	0	0	1,000	0	1,000	0	1,000	1,000	0
7	FT 2562 610	28 Expendable Supplies	9,217	9,296	10,720	11,041	10,720	11,041	0	321	321	-10,720
8	FT 2562 620	28 Food Reimbursable	69,117	66,159	97,109	108,179	97,109	108,179	0	11,070	11,070	-97,109
9	FT 2562 622	28 Food - AlaCarte	9,045	40	12,800	1,000	12,800	1,000	0	-11,800	-11,800	-12,800
10	FT 2562 623	28 Food - Milk	17,629	9,519	3,720	10,604	3,720	10,604	0	6,884	6,884	-3,720
11	FT 2562 740	28 New Equipment	19,665	251	0	2,000	0	2,000	0	2,000	2,000	0
12	FT 2562 750	28 Commodities Exp		9,451	0	0	0	0	0	0	0	0
13	FT 880	Food Service Fund	220,718	198,873	232,475	251,547	240,455	251,547	0	19,072	19,072	-232,475
14												
16	5221	FOOD SERVICE FUND	220,718	198,873	232,475	251,547	240,455	251,547	0	19,072	19,072	-232,475

\*Food Service Director salary increase budgeted in Food Service. Previously included in General Fund line.

\*New Equipment: Stainless Steel Pots and Pans.

\*Equipment Maintenance [Refrigerator, Stove, Cooler]

\*Food prices have increased an average of 11.4%

\*Food ALA Carte has been moved to Food Reimbursable. The School does not regularly sell ALA Carte items or non-reimbursable food items.

\*Milk previously recorded as ALA Cart has been moved to the Food - Milk line.

GILMANTON SCHOOL DISTRICT 2024-2025

FOOD SERVICE DISTRICT SUPPORT

No.	Account Number	DESCRIPTION	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
1	FSS 5221 930 28	Food Service District	45,000	45,000	45,000	45,000	45,000	45,000	0	0	0	-45,000
2	FSS 930	DISTRICT SUPPORT	45,000	45,000	45,000	45,000	45,000	45,000	0	0	0	-45,000
3	5221	FOOD SERVICE DISTRICT SUPPORT	45,000	45,000	45,000	45,000	45,000	45,000	0	0	0	-45,000

GILMANTON SCHOOL DISTRICT 2024-2025

SPECIAL REVENUE - GRANTS

No.	Account Num	DESCRIPTION	EXPENDED 2020-2021	EXPENDED 2021-2022	EXPENDED 2022-2023	VOTED 2023-2024 ADJ	ADMIN. RECOMM 2024-2025	DEFAULT BUDGET 2024-2025	BOARD RECOMM. 2024-2025	BUD.COM. RECOMM. 2024-2025	DIFF BETW ADMIN & 2023-2024	DIFF BETW BOARD & 2023-2024	DIFF BETW BUD COMM & 2023-2024
1	FG 5220 880 28	Federal Grants Revenues	240,000	240,000	240,000	250,000	250,000	250,000	250,000		0	0	-250,000
2	FG 880	Grant Transfer	240,000	240,000	240,000	250,000	250,000	250,000	250,000		0	0	-250,000
3	5220	FEDERAL GRANTS(SPEC REV FUNDS)	240,000	240,000	240,000	250,000	250,000	250,000	250,000		0	0	-250,000

\* Federal Grants is the amount budgeted for Grants. Any amounts spent are completely offset by Revenues. This portion of the budget does not affect the tax rate. The proposed number has increased due to an increase in the IDEA grant funds distributed to the District.



**Gilmanton School District  
FY 2025 Warrant Articles**

The inhabitants of the School District of Gilmanton Local School in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the two phases of the Annual School District Meeting will be held as follows:

**First Session of Annual Meeting (Deliberative Session)**

Date: February 3, 2024  
Time: 9:00 a.m.  
Location: Gilmanton School, Gilmanton

**Second Session of Annual Meeting (Official Ballot Voting)**

Date: March 5, 2024  
Time: 7:00 a.m. – 7:00 p.m.  
Location: Gilmanton Academy Building, Gilmanton

**Article I. Election of Officers**

Election of the School District Moderator	(one-year position)
Election of the School District Clerk	(one-year position)
Election of the School District Treasurer	(one-year position)
Election of one (1) member of the School Board	(three-year position)

**Article II. District Officers' Salaries**

Shall the School District establish the salaries for District Officers for the coming year as follows:

School District Moderator	\$ 250.00
School District Clerk	\$ 750.00
Chairperson of School Board	\$ 950.00
School Board Members (4) each	\$ 825.00
School District Treasurer	\$ 1,800.00

**Article III. Gilmanton School Leach Field Pump Station Capital Reserve**

Shall the School District vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) to be placed in the Gilmanton School Leach Field Pump Station Capital Reserve as previously established in 2004.  
(Majority vote required)

**Article IV. Roof Replacement Expendable Trust Fund**

Shall the School District vote to raise and appropriate the sum of Twelve Thousand Five Hundred Dollars (\$12,500) to be placed in the Roof Replacement Expendable Trust Fund as previously established in 2008.  
(Majority vote required)

**Article V. Tractor Replacement Expendable Trust Fund**

Shall the School District vote to raise and appropriate the sum of One Thousand Five Hundred Thirty-Eight Dollars (\$1,538) to be placed in the Tractor Replacement Expendable Trust Fund as previously established in 2016.  
(Majority vote required)

**Article VI. Technology and Hardware Repair and Replacement Expendable Trust Fund**

Shall the School District vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the Technology and Hardware Repair and Replacement Expendable Trust Fund, as previously established 2023.  
(Majority vote required)

**Article VII. Facilities and Grounds Maintenance, Repair and Improvement Capital Reserve Fund**

Shall the School District vote to establish a Facilities and Grounds Maintenance, Repair and Improvement Capital Reserve Fund per RSA 35:1, for the maintenance, repairs, and improvements of the school facilities and to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be placed in the fund; further to name the School Board as agents to expend from the fund. (Majority vote required)

Recommendations Required.

Recommended: School Board

Not Recommended:

**Article VIII. Parking Lot Paving**

Shall the School District raise and appropriate the sum of Two Hundred Fifty-Five Thousand, Five Hundred Fifty-Five Dollars (\$255,555) to repave and expand the school parking lot and authorize the withdrawal of One Hundred Fifty-Seven Thousand Dollars (\$157,000) from the Capital Reserve Fund created for that purpose in 2008. The balance, Ninety-Eight Thousand Five Hundred Fifty-Five Dollars (\$98,555) to come from general taxation. (Majority vote required)

*Parking Lot Paving Additional Information:*

*This project includes installation/construction of additional parking areas, reclamation and resurfacing of existing parking, pavement markings, installation of storm drain pipe, and electrical conduits and pull boxes. The reconfiguration will allow an additional bus lane in an effort to reduce parking and road congestion.*

**Article IX. Operating Budget**

Shall the School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Fourteen Million, Two Hundred Three Thousand, Seven Hundred Forty-Seven Dollars (\$14,203,747)? Should this article be defeated, the default budget shall be Fourteen Million, One Hundred Seventy-Six Thousand, Four Hundred Seventy-Six Dollars (\$14,176,476), which is the same as last year, with certain adjustments required by previous action of the School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

**Article X. Fund Balance Retention**

Shall the School District vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. (Majority vote required)

***Fund Balance Retention Additional Information:***

*The 2024 School District net assessment is: \$9,797,619 which includes \$8,774,954 local education tax and \$1,022,665 state education tax. The dollar value of this article, had it been previously presented and passed, would equal: \$489,880.95.*

***Article Explanation: RSA 198:4-b, II reads: II.***

*Notwithstanding any other provision of law, a school district by a vote of the legislative body may authorize, indefinitely until specific rescission, the school district to retain any unused portion of the year-end unassigned general funds from the preceding fiscal year in subsequent fiscal years, provided that the total amount of year-end unassigned general funds does not exceed, in any fiscal year, 5 percent of the current fiscal year's net assessment under RSA 198:5.*

*(a) Prior to expending retained general funds, the school board shall hold a prior public hearing on the action to be taken with such funds. Notice of the time, place, and subject of such hearing shall be published in a newspaper of general circulation in the relevant municipality at least 7 days before the meeting is held.*

*(b) An annual accounting and report of the activities of the retained general funds shall be presented to the school board of the district and published in the annual report.*

*Net assessment, under RSA 198:5, is the town's assessment on the "taxable property of the district of a sum sufficient to meet the obligations..." of the school district.*

*In other words, this amount is the local school district assessment. It is arrived at by taking the district's total budget and subtracting from it all revenue sources including the school district's education grant.*

*The net assessment therefore is the amount raised locally for the support of schools by taxation including any amount that is raised locally from the state-wide education property tax.*

*The 2024 school district net assessment is: \$9,797,619 which includes \$8,774,954 local education tax and \$1,022,665 state education tax. The dollar value of this article, had it been previously presented and passed, would equal: \$489,880.95.*

Given under our hands and seals this \_\_\_\_\_ day of January, 2024.

\_\_\_\_\_  
Drew Taylor, Chairman

\_\_\_\_\_  
Jonathan Stearns, Vice Chairman

\_\_\_\_\_  
Grace Sisti

\_\_\_\_\_  
Kelsey St. James

\_\_\_\_\_  
Bianca Weber

A true copy of Warrant: Attest:

\_\_\_\_\_  
Drew Taylor, Chairman

\_\_\_\_\_  
Jonathan Stearns, Vice Chairman

\_\_\_\_\_  
Grace Sisti

\_\_\_\_\_  
Kelsey St. James

\_\_\_\_\_  
Bianca Weber