

Budget Sub-Committee – Schools: District Wide Default & Revenues

The budget sub-committee for School System District Wide Default Budget met on Monday, November 19th at the Gilford School Administration Offices. In attendance were Superintendent Kirk Beitler, Asst. Superintendent for Business Scott Isabelle and committee members Jack Kelley, Tim Sullivan and Skip Murphy.

The sub-committee members were given a line by line explanation for adjustments made to the 2018/2019 voter approved budget in arriving at the school board's calculation of the default budget. The largest areas of focus were:

- (A) account codes 1100 – 2299 which are associated with the direct provisioning of classroom education, afterschool and summer activities (approximately 47% of default budget)
- (B) account codes 2320 – 2999, which are associated with district wide school administration, plant operations/maintenance, support services and transportation (approximately 44% of default budget).

Below are some additional notes to compliment those sent out by the school regarding the adjustments to the default budget.

1100 accounts: The principal changes were due to the reallocation of resources and some modest staffing add/subtracts.

- The school decided to re-allocate the Curriculum Director and Athletic Director to the 3 schools served instead of expensing entirely to the high school.
- The negative HS salary line 31-100-51120-47 was due to human resource transfer from the HS to the ES guidance salary, which shows up in the 2120 account.
- There was a reduction of one Title 1 assistant teacher as captured in line 31-1100-51150-26

1200 accounts: The principal changes were due to the reallocation of resources

- The 1200-5120 lines were increased by the contractual CBA raises averaging 3%, but also the reallocation of a psychology testing person to an equal allocation across all three school's Special Ed teachers salaries – 1/3 each.
- The large increase to 1200-53300-47 is mandated by an increase in ADA expenses for O/T & P/T due to more kids qualifying for those services.

2000-2199 accounts:

- The large increase to account 31-2120-51130-26 was a transfer in from the HS as partially reflected in the reduction to account 31-1100-51120-47
- The large reductions to the 31-2142-53300 accounts were reallocations to 31-1200-51120 accounts as indicated above.

2225 accounts:

- The large addback was due to ADA based compliance requirements to the school's web sites and embedded material, as well as updating the required security features.

2410 accounts:

- A reallocation of principal's time between ES & MS
- Account 31-2410-51150-26 was due to a reduction in the work day count in ES
- Account 31-2410-51150-57 was due to reduction of one full-time secretary position to a half position

2500 accounts:

- The bookkeeper & Reception position was a transfer from HS, but in addition, part of the HS position being transferred reduced.

2600 accounts:

- The reduction to account 31-2620-51170-10 was due to a retirement, and replacement with newer employee with lower pay rate.
- Sharp reductions to the C/S special projects accounts were consistent with how the School Board reads the spirit of the new default budget rules.

2700 accounts:

- The large increases to handicapped transportation accounts are due to legal requirements.

2800-2999 accounts:

- Adjustments due to track changes and contractual increases to the NH retirement system contributions.

3110 accounts:

- Lunch at the GMHS is adjusted down due to staff turnover to lower pay scale employee
- Insurance adjusted down due to number of plans purchased.

The budget committee members all agreed that the default budget, to the best of our knowledge, was consistent with current laws (House Bill 1307 and Senate Bill 342) regarding additions and subtractions to the prior year's adopted school budget in the construction of the 2018/2019 year default budget.

Respectfully Submitted,



Jack Kelley
Budget sub-committee