



2023
MS-27

Proposed Budget

Wilton-Lyndeborough

**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, 2023 to June 30, 2024**

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 24, 2023

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
William Ryan	BC	William Ryan
Jeffrey Jones	BC Chair	Jeffrey Jones
Caitlin Maki	BC secretary	Caitlin Maki
Lisa CM Post	BC	Lisa CM Post
Heslie Browne	BC	Heslie Browne

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 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction								
1100-1199	Regular Programs	04	\$4,159,336	\$4,424,325	\$4,487,994	\$0	\$4,487,994	\$0
1200-1299	Special Programs	04	\$1,410,200	\$1,594,292	\$1,476,554	\$0	\$1,476,554	\$0
1300-1399	Vocational Programs	04	\$3,198	\$13,001	\$13,000	\$0	\$13,000	\$0
1400-1499	Other Programs	04	\$145,166	\$227,337	\$244,256	\$0	\$244,256	\$0
1500-1599	Non-Public Programs	04	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	04	\$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			\$5,717,900	\$6,258,955	\$6,221,804	\$0	\$6,221,804	\$0
Support Services								
2000-2199	Student Support Services	04	\$2,036,864	\$2,100,817	\$2,245,821	\$0	\$2,245,821	\$0
2200-2299	Instructional Staff Services	04	\$268,012	\$310,161	\$351,878	\$0	\$351,878	\$0
Support Services Subtotal			\$2,304,876	\$2,410,978	\$2,597,699	\$0	\$2,597,699	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	04	\$13,742	\$16,847	\$15,000	\$0	\$15,000	\$0
General Administration Subtotal			\$13,742	\$16,847	\$15,000	\$0	\$15,000	\$0



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Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	04	\$440,977	\$465,571	\$484,962	\$0	\$484,962	\$0
2400-2499	School Administration Service	04	\$677,092	\$726,605	\$786,303	\$0	\$786,303	\$0
2500-2599	Business	04	\$285,042	\$305,325	\$306,957	\$0	\$306,957	\$0
2600-2699	Plant Operations and Maintenance	04	\$972,901	\$1,029,993	\$1,243,108	\$0	\$1,243,108	\$0
2700-2799	Student Transportation	04	\$516,872	\$545,483	\$724,537	\$0	\$724,537	\$0
2800-2999	Support Service, Central and Other	04	\$382,633	\$472,671	\$481,435	\$0	\$481,435	\$0
Executive Administration Subtotal			\$3,275,517	\$3,545,648	\$4,027,302	\$0	\$4,027,302	\$0
Non-Instructional Services								
3100	Food Service Operations	04	\$339,976	\$291,175	\$373,394	\$0	\$373,394	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$339,976	\$291,175	\$373,394	\$0	\$373,394	\$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	04	\$0	\$1	\$1	\$0	\$1	\$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	\$1	\$1	\$0	\$1	\$0
Other Outlays								
5110	Debt Service - Principal	04	\$340,000	\$360,000	\$380,000	\$0	\$380,000	\$0
5120	Debt Service - Interest	04	\$261,310	\$243,460	\$224,590	\$0	\$224,590	\$0
Other Outlays Subtotal			\$601,310	\$603,460	\$604,590	\$0	\$604,590	\$0



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Fund Transfers								
5220-5221	To Food Service	04	\$53,878	\$25,000	\$1	\$0	\$1	\$0
5222-5229	To Other Special Revenue	04	\$0	\$0	\$1	\$0	\$1	\$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			\$53,878	\$25,000	\$2	\$0	\$2	\$0
Total Operating Budget Appropriations								
					\$13,839,792	\$0	\$13,839,792	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (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	07	\$190,000	\$0	\$190,000	\$0
Purpose: Building/Equipment & Roadway Capital Reserve Fund						
Total Proposed Special Articles			\$190,000	\$0	\$190,000	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	School Board's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
1100-1199	Regular Programs	05	\$6,300	\$0	\$6,300	\$6,300	\$0
Purpose: Support Staff Collective Bargaining Agreement							
1200-1299	Special Programs	05	\$39,770	\$0	\$39,770	\$39,770	\$0
Purpose: Support Staff Collective Bargaining Agreement							
1400-1499	Other Programs	08	\$0	\$75,000	\$0	\$0	\$75,000
Purpose: WLC Tennis Court Repairs							
2600-2699	Plant Operations and Maintenance	05	\$10,235	\$0	\$10,235	\$10,235	\$0
Purpose: Support Staff Collective Bargaining Agreement							
Total Proposed Individual Articles			\$56,305	\$75,000	\$56,305	\$56,305	\$75,000



Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Local Sources					
1300-1349	Tuition	04	\$15,000	\$15,000	\$15,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	04	\$2,000	\$2,000	\$2,000
1600-1699	Food Service Sales	04	\$80,000	\$105,000	\$105,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	04	\$20,000	\$15,000	\$15,000
Local Sources Subtotal			\$117,000	\$137,000	\$137,000
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	04	\$45,000	\$45,000	\$45,000
3240-3249	Vocational Aid	04	\$3,000	\$3,000	\$3,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	04	\$2,500	\$2,700	\$2,700
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$63,150	\$0	\$0
State Sources Subtotal			\$113,650	\$50,700	\$50,700



Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Federal Sources					
4100-4539	Federal Program Grants	04	\$200,000	\$400,000	\$400,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	04	\$70,000	\$76,000	\$76,000
4570	Disabilities Programs		\$150,000	\$0	\$0
4580	Medicaid Distribution	04	\$50,000	\$65,000	\$65,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$470,000	\$541,000	\$541,000
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	04	\$0	\$1	\$1
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	04	\$0	\$190,000	\$190,000
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		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$190,001	\$190,001
Total Estimated Revenues and Credits			\$700,650	\$918,701	\$918,701



Budget Summary

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$13,839,792	\$13,839,792
Special Warrant Articles	\$190,000	\$190,000
Individual Warrant Articles	\$56,305	\$56,305
Total Appropriations	\$14,086,097	\$14,086,097
Less Amount of Estimated Revenues & Credits	\$918,701	\$918,701
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$13,167,396	\$13,167,396



Supplemental Schedule

1. Total Recommended by Budget Committee	\$14,086,097
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$380,000
3. Interest: Long-Term Bonds & Notes	\$224,590
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>)	\$604,590
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$13,481,507
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,348,151
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: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$15,434,248