





District Enrollment (Dec 2022)

Grade	Students
Pre-K	13
K	43
1	46
2	61
3	40
4	57
5	37
6	43
7	42
8	42
9	31
10	42
11	25
12	46

Vision of the Graduate

The WLC Graduate will be an effective communicator, a strong collaborator, a creative problem solver, a self-directed learner, and a responsible citizen.

NH Department of Education requires that every school district must...

- ✓ Offer a curriculum that meets the minimum standards
- ✓ Provide instructional resources
- ✓ Provide a food service program
- ✓ Approve a professional development program
- ✓ Prepare students to be college/career ready
- ✓ Meet safety regulations in maintaining facilities
- ✓ Have school nurses
- ✓ Fund required positions
- ✓ Create policies as required
- ✓ Create culture and climate in schools that create a shared ownership by students, staff and community.

Long-Term Trend – SAU63 vs. State Average Expenditures per Pupil

	2016-2017	2021-2022	Average Annual Increase
WLC	\$ 18,247	\$ 19,665	1.86%
State Average	\$ 15,311	\$ 19,400	4.88%

Source: NH DOE. Cost per Pupil is based on current expenditures as reported on each school district's Annual Financial Report (DOE-25). Cost per pupil represents current expenditures less tuition and transportation costs. Any food service revenue is deducted from current expenditures before dividing by ADM in attendance. Capital and debt service are not current expenditures and are not included.

Understanding The Process

- Sept '22- Nov '22 Budget Presentations
- Dec '22 Jan '23 –Budget Refinement and Key
 Decisions
- Jan '23 Finalize Proposed Budget
- Feb '23 Public Hearing
- Mar '23 District Meeting (Public Vote)

Article IV: Operating Budget

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the Budget Committee's recommended amount of \$13,839,792 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

Recommended by School Board
Recommended by Budget Committee

Understanding Budget and Taxes

FY24 is spent between July 1st 2023 thru June 30th 2024

Revenues are projected and are estimated

- ✓ State and Federal aid
- ✓ Changing student population impacts formula
- ✓ Free & Reduced Lunch
- ✓ Revenues offset expenses and reduce taxation

FY24 vs FY23

Proposed FY'24 Operating Budget is an increase of \$687,730.79 or 5.23% vs. FY'23 Operating Budget

Excluding all proposed and approved warrant articles for each year

Key Budget Discussions

- ✓ Facilities Maintenance
- √ Staffing
- ✓ Maximizing COVID Funds
- ✓ Inflation Food, Energy, Transportation etc.



What Items
Impacted the
Budget?

Staffing Summary

Before any staffing additions/reductions, District-wide positions increased \$89,870



- +1.0 3rd Grade Teacher (\$50,000)
- +0.8 Custodian (\$25,000)
- +1.0 Technology Support (\$50,000)
- -1.0 WLC Science Position (\$64,500)



With these additions/reductions, total Wages for all Positions District-wide \$6,688,366

Increase of \$132,543

*Does not include wages proposed in Support Staff CBA

Comparisons based on FY23 approved district operating budget Object Code 112. Actual spend may vary.

Transportation

Total District
Transportation
+ \$173,036

Bus Contract was renewed at an increase of 43%



Comparisons based on FY23 approved district operating budget using object code 519

How is Inflation Impacting the Budget?

Electricity +\$67,290

Increase of 58% from FY23 budget

Oil and Propane +\$51,795

Increase of 45% from FY23 budget

Food and Kitchen Supplies +\$90,300

Increase of 98% from FY23 budget



Other Areas of Increase

All Insurance +\$81,727

Facilities Maintenance +\$50,000

Track Repair +\$26,400

Comparisons based on FY23 approved district operating budget.

Areas of <u>Decrease</u>

Tuition to other Schools (\$92,200)

Facilities Vehicle (\$45,800)

NH Retirement (\$8,067)

Technology Replacement Equipment (\$52,021)

Comparisons based on FY23 approved district operating budget.

ESSER Summary

What are ESSER Funds?

Federal Funds issued to Schools Nationwide to help districts cover costs incurred related to COVID

Distributed in 3 separate amounts with timelines for use

Has strict guidelines for approval ie...Must not be items that are already budgeted for, must be relatable to COVID, must show impact to students



Cleaning

\$1,408

ESSER 1 -\$45,382 used by 2022



Transportation

\$26,939



Technology/Computers \$1

\$15,573



Food service

\$ 1,459

ESSER II - \$304,267 used by 2023

Cleaning/PPE	\$915
Computers/Technology	\$164,355
Facility Modifications	\$548
Improve Social Distancing	\$2,481
Food Service	\$461
Air Purifiers	\$69,746
SPED Tx	\$2,449
Regular Ed Summer School	\$13,307
SPED Summer School	\$50,000

ALL PROJECTS COMPLETED

ESSER III -\$684,010 by 2024

Sound System	\$10,191
Nurse Stipend	\$2,666
IT Assistance	\$62,480
Long-Term Subs	\$53,206
Tutoring	\$37,027
Storage Container for LCS	\$5,845

ALL PROJECTS COMPLETED

ESSER III -Approved and in Progress, use by Sept 2024

Replace 3 boilers at WLC	\$285,000
FRES Instructional Interventionist	\$22,350
Assistant Principal at FRES	\$13,000
Enhanced Mental Health Services	\$40,000
Instructional Pathways & IXL	\$37,000
Gifted and Talented Program	\$10,000

As of January 31, 2023 ESSER, the remaining unallocated balance is \$83,840

Additional Warrant Articles

Article 5: Collective Bargaining Agreement between School Board and Support Staff.

To see if the Wilton-Lyndeborough Cooperative School District will vote to approve the cost items included in the collective bargaining agreement reached between the Wilton Lyndeborough Cooperative School Board and the Wilton-Lyndeborough Cooperative Support Staff Association which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year Estimated Increase 2023-2024 \$56,305 2024-2025 \$21,750 2025-2026 \$22,495

Recommended by School Board Recommended by Budget Committee

and further to raise and appropriate the sum of \$56,305 for the 2023-2024 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the Budget Committee's recommended amount of \$13,839,792 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. Amounts highlighted need Board vote to approve and place on Warrant (or remove SPED, for example) levels. This article does not include appropriations contained in special or individual articles addressed separately (Majority vote required)

Article 6: Special Meeting for Defeated Collective Bargaining Agreement

To see if the Wilton-Lyndeborough Cooperative School District, if Warrant Article 5 is defeated, authorize the governing body to call one special meeting, at its option, to address Warrant Article 5 cost items only? (Majority vote required).

Recommended by School Board
Recommended by Budget Committee

Article 7: Appropriate to Capital Reserve Fund for Building/Equipment & Roadway

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$190,000 to be added to the Wilton-Lyndeborough Cooperative Building/Equipment & Roadway Capital Reserve Fund previously established. This sum is to come from general taxation. This article is a special warrant article and is not included in the operating budget.

(Majority vote required)

Recommended by School Board
Recommended by Budget Committee

Article 8: Tennis Court Repairs

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$75,000 for the purpose of repairing the tennis courts located at the Wilton-Lyndeborough Cooperative Middle-High School. This article is an individual warrant article and is not included in the operating budget. (Majority vote required).

Not recommended by School Board Not recommended by Budget Committee Article 9: Transact Other Business To transact any other business that may legally come before this meeting.