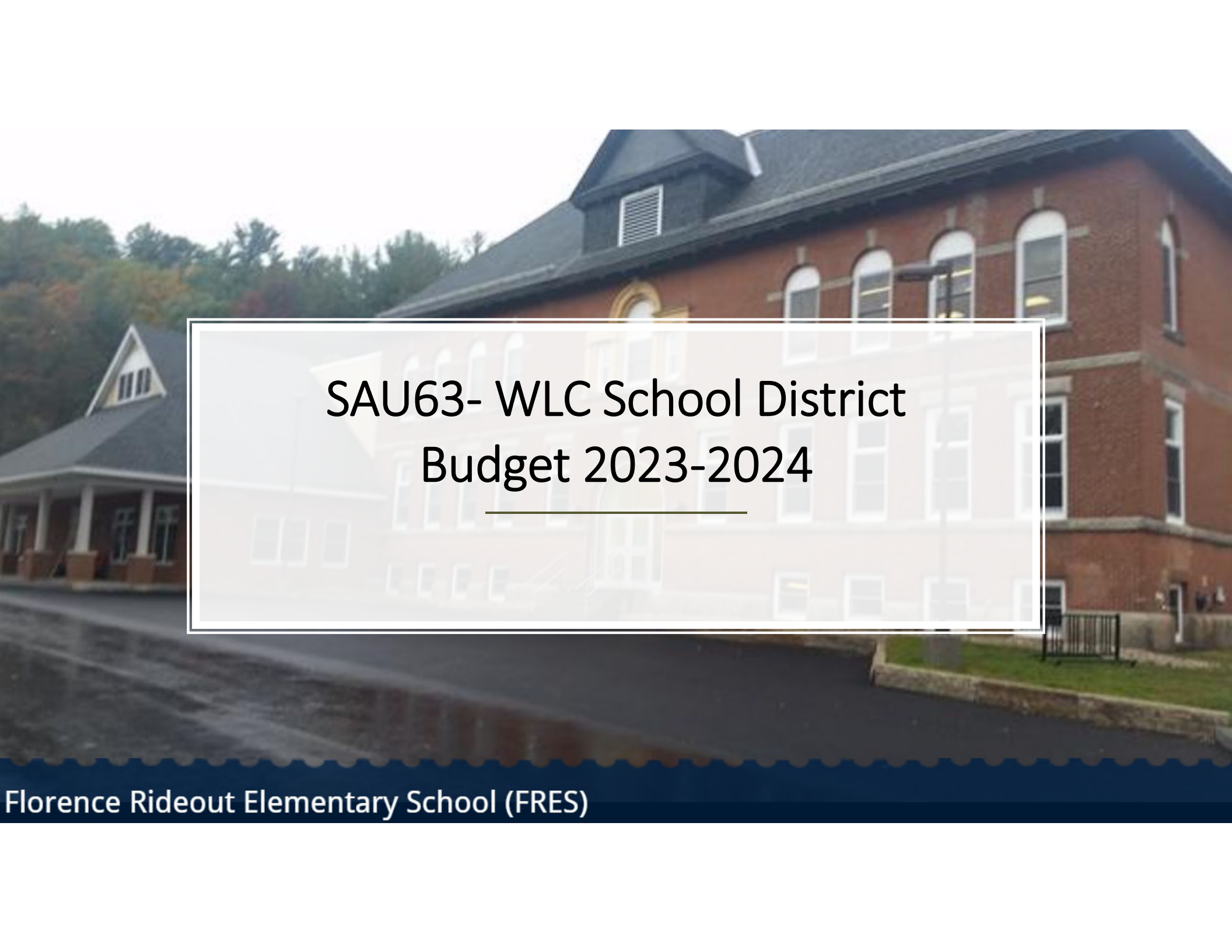




# Welcome

Wilton-Lyndeborough Cooperative Middle School/High School (WLC)



The background image shows a large, multi-story brick school building with a dark roof and several dormer windows. The building is surrounded by trees and a paved area in the foreground. A semi-transparent white box with a thin black border is centered over the image, containing the title text.

# SAU63- WLC School District Budget 2023-2024

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Florence Rideout Elementary School (FRES)





## District Overview

**2 Towns  
(Wilton and  
Lyndeborough)**

**3 Buildings**

**58 Classroom  
Teachers**

**568 Students**

**Lyndeborough Central School (LCS) and SAU Offices**



## *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	<b>1.86%</b>
State Average		\$ 15,311	\$ 19,400	<b>4.88%</b>

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)

Estimated Net Tax Impact in Lyndeborough : \$0.88

Estimated Net Tax Impact in Wilton : \$0.88

*Recommended by School Board*  
*Recommended by Budget Committee*



# Understanding Budget and Taxes

FY24 is spent between July 1<sup>st</sup> 2023 thru June 30<sup>th</sup> 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?

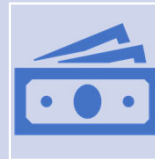


# Staffing Summary

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



+1.0 3<sup>rd</sup> 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. Actual spend may vary.



# Transportation

Total District  
Transportation  
+ \$173,036

Bus Contracts were  
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 Decrease

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



ESSER 1 -  
\$45,382 used  
by 2022



Cleaning

\$1,408



Transportation

\$26,939



Technology/Computers

\$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

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



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

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Replace 3 boilers at WLC	\$285,000
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FRES Instructional Interventionist	\$22,350
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Assistant Principal at FRES	\$13,000
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Enhanced Mental Health Services	\$40,000
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Instructional Pathways & IXL	\$37,000
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Gifted and Talented Program	\$10,000
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As of January 31, 2023 ESSER, the remaining unallocated balance is \$83,840