

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

# SAU63- WLC School District Budget FY 22-23

Florence Rideout Elementary School (FRES)

### **District** Overview



Lyndeborough Central School (LCS) and SAU Offices



# 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.

# **Understanding The Process**

- Sept '21- Nov '21 Budget Presentations
- Dec '21 Jan '22 Full Budget Review & Adjustments
- Jan '22 Finalize Budget

# **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 \$13,152,064 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

Estimated Net Tax Impact in Lyndeborough : \$0.50 Estimated Net Tax Impact in Wilton : \$0.59

# How the Budget affects Tax Rates over last year

#### LYNDEBOROUGH

The proposed budget would create an estimated increase in the tax rate of \$.50 This would create an annual tax increase of \$146 for the average home in Lyndeborough valued at \$250,000

#### WILTON

The proposed budget would create an estimated increase in the tax rate of \$.59 This would create an annual tax increase of \$183 for the average home in Wilton valued at \$250,000

# **Understanding Budget and Taxes**

- FY23 is spent between July 1<sup>st</sup> 2022 thru June 30<sup>th</sup> 2023
- Projected revenues are estimated
  - ✓ Calculated at State and Federal level
  - ✓ Changing student population
  - ✓ Free & Reduced Lunch

FY23 Projected Revenue\$ 3,138,675FY23 Total Estimated Taxation\$ 10,013,089

# **FY23 vs FY22**

Proposed FY'23 Operating Budget is up \$395,365 or 3.10% vs. FY'22 Operating Budget

# Almost 90% of the Budget...

Much of the operating budget is State & Federally mandated or determined through previously negotiated contracts.

\$11,807,057 of the General Fund is made up from the following 5 items:
Salaries & Benefits: \$6,176,605

- Special Education Services: \$3,465,470
- Debt Services: \$603,460
- ≻ Facilities and Utilities: \$1,029,993
- ≻Transportation: \$531,529

This leaves about \$1,345,006 for items such as technology, curriculum, supplies, and equipment.

# **Key Budget Discussions**

- Facilities Vehicle \$45,800
- Tennis Court Removal / Field Installation \$20,000
- Collective Bargaining Agreements Approved at 2021 district meeting
- Inflation Food, Energy, Chromebooks, etc.
- Elementary Student / Teacher Ratios
- Technology Strategy
- Maximizing COVID Funds

# 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
<b>NO REMAINING</b>

FUNDS

CLEANING	\$1,408
TRANSPORTATION	\$26,939
TECHNOLOGY	\$15,573
FOOD SERVICE	\$1,459

ESSER II -\$304,267 used by 2023

NO REMAINING FUNDS

Cleaning/PPE	\$915
Computers/Technology	\$164,355
Facility Modifications	\$548
Improve Social Distancing	\$2481
Food Service	\$461
Air Purifiers	\$69,746
SPED Tx	\$2,449
Regular Ed Summer School	\$13,307
SPED Summer School	\$50 <i>,</i> 000

# • ESSER III -\$684,010 by 2024

\$517,010 REMAINING BALANCE

Sound System	\$10,000
Nurse Stipend	\$3,000
IT Assistance	\$30,000
Long-Term Subs	\$27 <i>,</i> 000
Learning Loss	\$12 <i>,</i> 000
Boiler at WLC	\$85,000



One Time Costs:

Non-Wages & Benefits

\$58,630 Overall Increase



Student Computers, Replacement Tech & Repairs

Ongoing Costs:

Transportation Contract, Field Maintenance Contract, Food Service, Network Security

Phone/Internet Contract, Van Contract, Nursing Substitute Contract, LT Debt

### **General Fund and Revenue Trends**

Growth - Revenue vs. General Fund



## **Article V: Appropriate to Capital Reserve Fund for Facilities**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$130,000 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 the School Board Recommended by the Budget Committee

Estimated Tax Impact Lyndeborough – \$0.17 Estimated Tax Impact Wilton – \$0.19

# **Capital Improvement Plan**

#### For basis of determining funding request for FY23

Capital Reserve Balance 3/1/22: \$178,075							
Project	Building	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>
WLC Roof (Phased replacement)	WLC	\$72,865	\$61,882				
Upgrade RACS & Art cabinets	WLC		\$40,000				
Replace Boiler 3	WLC		\$35,000				
Locker Room Renovations	WLC		\$90,000				
Upgrade Heating Elements	LCS		\$30,000				
Re-Pave Parking Lot	WLC			\$85,000			
Café Renovation (tables, paint)	WLC					\$54,000	
Group Bathrooms - HS Wing	WLC			\$12,000			
Group Bathrooms - MS Wing	WLC			\$12,000			
Replace Carpeting at WLC	WLC			\$15,000			
LCS Paving	LCS				\$9,000		
Walk In Freezer	WLC					\$12,000	
FRES Paving	FRES					\$30,000	
WLC Roof (Phased replacement)	WLC				\$47,000	\$111,210	
Dishwasher	FRES					\$25,000	
Year Expenses		\$72,865	\$195,000	\$124,000	\$56,000	\$232,210	
Year Funding		\$225,698	\$152,833	\$132,737	\$91,403	\$77,403	
Estimated balance beginning of y	/ear	\$178,075	\$235,210	\$170,210	\$176,210	\$250,210	\$148,000
+ Warrant Request		\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	
- Projected Expenses for Year		<u>\$72,865</u>	<u>\$195,000</u>	<u>\$124,000</u>	<u>\$56,000</u>	<u>\$232,210</u>	
Estimated balance end of year		\$235,210	\$170,210	\$176,210	\$250,210	\$148,000	

# **Article VI: Appropriate to Capital Reserve Fund for Special Education**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$100,000 to be added to the Wilton-Lyndeborough Cooperative Educating Educationally Disabled Children 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 the School Board Recommended by the Budget Committee

Estimated Tax Impact Lyndeborough – \$0.13 Estimated Tax Impact Wilton – \$0.15

#### Why Do We Need A Capital Reserve Fund For Special Education?

- As part of our yearly budget process, we anticipate actual special education out of district placement costs and budget for them accordingly.
- Special education placement decisions are made by the Individualized Education Program (IEP) teams and are not subject to change by administrative decision, must be fully implemented as written and the IEP is a legally bound document.
- We must immediately implement an IEP for students who move to our district with an out of district placement and the costs for the program immediately become the responsibility of the school district.
- Unanticipated Out of District Placements to a specialized school can cost from \$45,000 \$200,000+ for just one student.
- While we already have \$198,180 in the Special Education Capital Reserve Fund, one can see that just one move in student with a high cost placement could almost deplete the reserve fund.
- Keeping the Special Education Capital Reserve will provide a cushion for these unexpected special education costs while allowing the school budget to remain solid with no adverse impact by these unexpected costs.

### **Article VII: Transact Other Business**

To transact any other business that may legally come before this meeting.