



WLC School District Budget FY 20-21



Welcome

Warrant Article 4- Operating Budget

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the Budget Committee's recommended amount of \$13,056,164 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 the School Board

Recommended by the Budget Committee

Estimated Tax impact Lyndeborough – \$0.21

Estimated Tax impact Wilton – \$0.22

How did we get here?

FY 20 projected shortfall of \$305,644

- Items not budgeted for - New teacher orientation, Summer custodial work, and Kindergarten Screening.
- Unanticipated Special Education costs after the budget was created – As directed by IEP's
- Unanticipated Insurance and staff changes after budget was created – Additional family insurance plans
- Special Hearing and additional revenue from State of NH to help offset deficit
- \$184,811 was added to the General fund as a separate line item

► The items not budgeted during the budget process:

New Teacher Orientation	\$8,900	Expected to be funded through a grant, \$5,900 was grant funded
Summer Custodial	\$7,500	Not put into the budget, budgeting error
Kindergarten Screening	<u>\$2,000</u>	No put into the budget
Subtotal	\$18,400	\$5,900 will be offset by a grant

► Unanticipated costs after the budget was created:

Special Education

Hiring of Reg. Beh. Tech.	\$30,625	Meet the needs of a student new to the District
Hiring of an LPN	\$31,105	Meet the needs of a student new to the District
Hiring of Para-Educator	\$18,000	Meet the needs of a student new to the District
RBT moving to full year	\$17,165	Meet the changing needs of a student
Increased ESY costs	\$21,115	Under budgeted, changing student need
ABA becoming RBT	\$ 8,794	2 ABA Therapists become RBT, increase to \$25 per hour
Stipend to RBT	\$10,000	New responsibilities
BCBA increase	<u>\$ 5,800</u>	Off set by planned increase of \$1,830, increased responsibilities
Subtotal	\$142,504	

Non-Special Education

Increase in health insurance	\$60,744	Changes in plans chosen by staff
Increase in dental insurance	\$ 7,664	Changes in plans chosen by staff
Increase in NHRS	\$46,709	Changes in staffing
Increase in FICA	\$19,165	Changes in staffing
Increase in unemployment	\$ 2,518	Changes in staffing
Increase in life insurance	\$ 3,686	Changes in staffing
Inc. in long term disability	<u>\$ 4,254</u>	Changes in staffing
Subtotal	\$144,740	

Grand total \$305,644

Understanding Spending and Taxes

- ▶ FY20-21 shows an increase of \$131,679 or 1% from adjusted FY19-20 budget.
- ▶ Debt Services decreased \$329,000 due to Middle School Bond ending.
- ▶ Spending increase of \$460,679
- ▶ Revenues are calculated at a State and Federal level using very complex funding formulas around a changing student population.
- ▶ The 2021 fiscal year projected revenue is \$3,445,183.
- ▶ Total taxation is based on \$10,005,185

How the Budget affects Tax Rates

LYNDEBOROUGH

The proposed budget would create an estimated increase in the tax rate of \$.21

This would create an annual tax increase of \$52.50
for the average home in Lyndeborough valued at \$250,000.

WILTON

The proposed budget would create an estimated increase in the tax rate of \$.22

This would create an annual tax increase of \$47.74
for the average home in Wilton valued at \$217,000.

Areas of reduction

- ▶ Items we felt had no direct impact on student learning
 - ▶ New Café tables, security cameras, and FRES slide
 - ▶ = \$ 32,000
- ▶ Larger impact items, tough decisions with a lot of discussion
 - ▶ .5 Librarian position at FRES
 - ▶ iPads for Grade 1 cart
 - ▶ Climate and Culture program development at WLC
 - ▶ French program at WLC
 - ▶ =\$ 118,740

Total of items removed \$150,740

What are we required to provide?

Standards set by DOE say 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 created a shared ownership by students, staff and community.

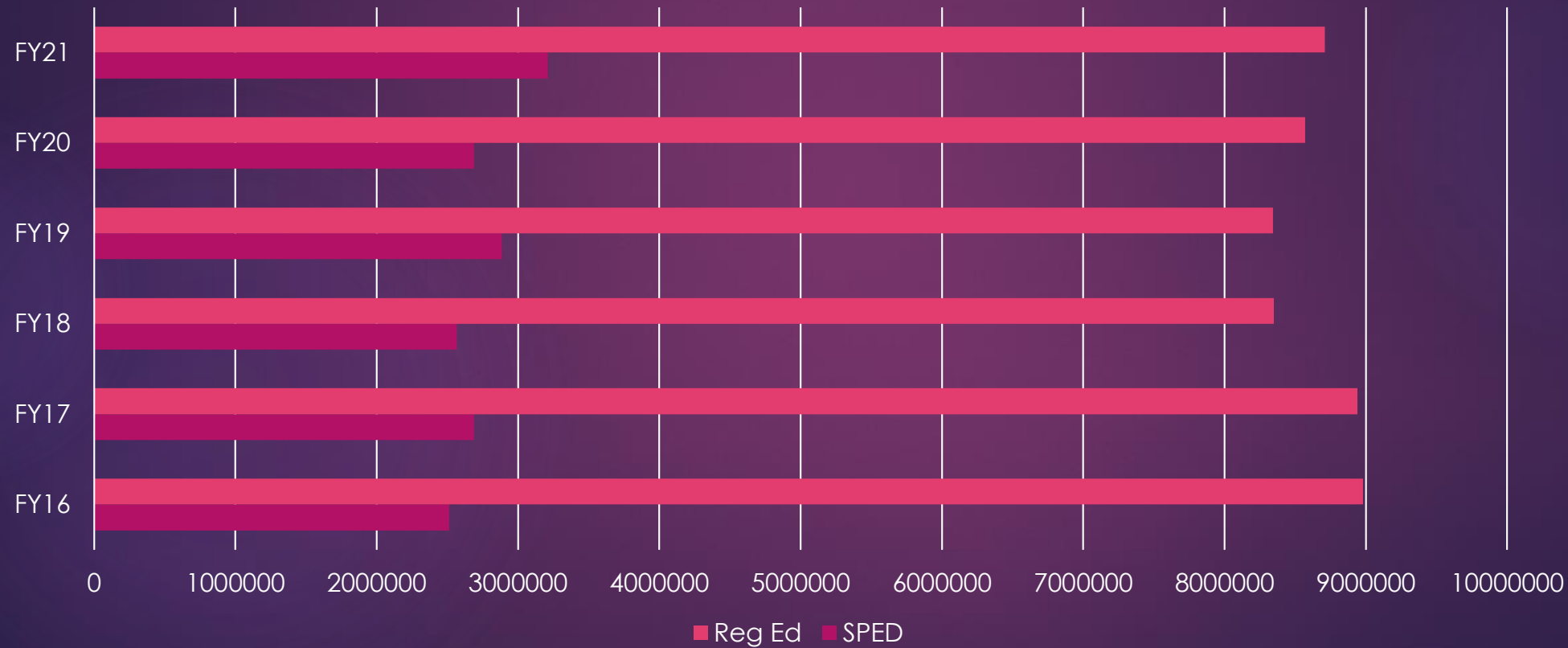
Ninety percent of the Budget...

Much of the operating budget is Federally mandated or determined through previously negotiated contracts. \$11,827,577 of the General Fund is made up from the following 5 items:

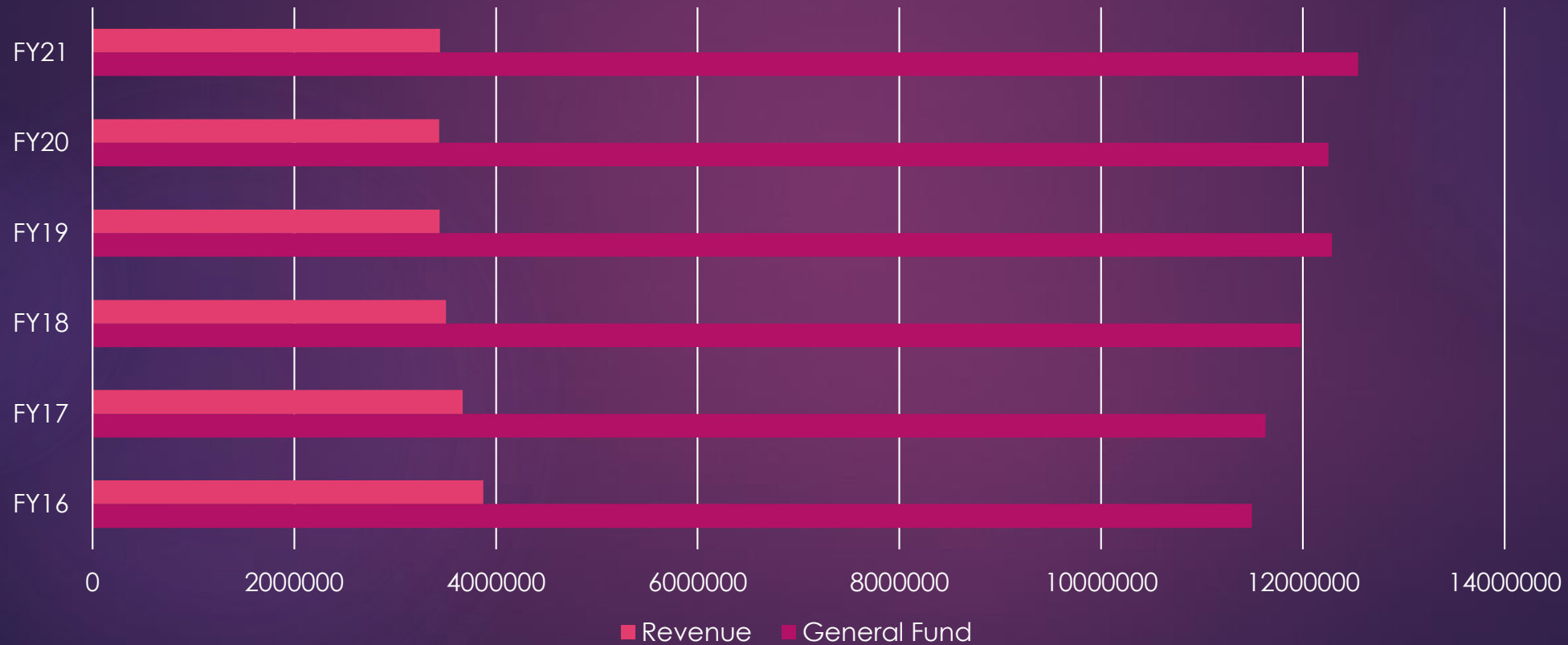
- ▶ Salaries & Benefits: \$9,287,291
- ▶ Special Education Services: \$953,890
- ▶ Debt Services: \$603,268
- ▶ Facilities and Utilities: \$505,749
- ▶ Transportation: \$477,379

This leaves roughly \$720,870 for items such as curriculum, supplies, software, and equipment.

Regular Ed and Special Ed trends



General Fund and Revenue trends



Warrant Article 5 : CBA

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 Teachers' Association which call for the following increases in salaries and benefits at the current staffing levels over the amount paid for in the prior fiscal year, 2020-2021 \$114,834 and further to raise and appropriate the sum of \$114,834 for 2020-2021, 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 levels. This article does not include appropriations contained in special or individual articles addressed separately.

(Majority vote required)

FY 2020-2021 estimated increase \$114,834

Recommended by the School Board Recommended/Not by the Budget Committee

Estimated Tax impact Lyndeborough - \$.18

Estimated Tax impact Wilton - \$0.20

What is in the new CBA?

- ▶ The WLCTA has 60 staff members that include Teachers, Nurses, School Counselors and Library Media Specialists.
- ▶ Change in salary schedule –each teacher gets a step increase with new salary schedule. This is an average increase of 2.7%
- ▶ The district will form a Professional Development Committee which will
 - ▶ Develop a longitudinal plan for Professional Development
 - ▶ Design and approve in-district curriculum offerings
 - ▶ Designate which offering will be uploaded as group or individual to recording systems
 - ▶ Approve notifications to the staff

PROPOSED PAY SCALE

Steps highlighted in red are changed from the 2019-2020 schedule.

STEP	Bachelors	Bach +15	Bach +230	M	M+20
1	\$ 37,000.00	\$ 37,500.00	\$ 38,000.00	\$ 40,000.00	\$ 41,500.00
2	\$ 38,000.00	\$ 38,500.00	\$ 39,000.00	\$ 41,000.00	\$ 42,500.00
3	\$ 39,000.00	\$ 39,500.00	\$ 40,000.00	\$ 42,000.00	\$ 43,500.00
4	\$ 40,000.00	\$ 40,500.00	\$ 41,000.00	\$ 43,000.00	\$ 44,500.00
5	\$ 42,000.00	\$ 42,500.00	\$ 42,700.00	\$ 44,700.00	\$ 46,500.00
6	\$ 43,500.00	\$ 44,000.00	\$ 44,500.00	\$ 46,500.00	\$ 48,000.00
7	\$ 45,000.00	\$ 45,500.00	\$ 46,000.00	\$ 48,000.00	\$ 49,500.00
8	\$ 46,500.00	\$ 47,000.00	\$ 47,500.00	\$ 49,500.00	\$ 51,000.00
9	\$ 48,000.00	\$ 48,500.00	\$ 49,000.00	\$ 51,000.00	\$ 52,500.00
10	\$ 50,000.00	\$ 50,500.00	\$ 51,000.00	\$ 52,700.00	\$ 54,500.00
11	\$ 51,500.00	\$ 52,000.00	\$ 52,500.00	\$ 54,700.00	\$ 56,200.00
12	\$ 53,000.00	\$ 53,500.00	\$ 54,000.00	\$ 56,700.00	\$ 58,500.00
13	\$ 54,500.00	\$ 55,000.00	\$ 55,500.00	\$ 58,700.00	\$ 60,200.00
14	\$ 56,000.00	\$ 56,500.00	\$ 57,000.00	\$ 60,700.00	\$ 62,200.00
15	\$ 57,500.00	\$ 58,000.00	\$ 58,500.00	\$ 62,700.00	\$ 64,200.00
16	\$ 59,000.00	\$ 59,500.00	\$ 60,000.00	\$ 65,200.00	\$ 67,000.00
17	\$ 60,000.00	\$ 60,500.00	\$ 61,500.00	\$ 67,500.00	\$ 69,500.00
18	\$ 61,000.00	\$ 61,500.00	\$ 63,000.00	\$ 69,200.00	\$ 71,000.00
Bachelors and Bachleors +15 step 18 increased by \$500					
All other steps highlighted in red are decreased by \$300					

Warrant Article 6 – If Article 5 does not pass

Shall the Wilton-Lyndeborough Cooperative School District, if WARRANT ARTICLE 5 is defeated, authorize the Wilton-Lyndeborough Cooperative School Board to call one special meeting, at its option, to address WARRANT ARTICLE 5 cost items only?

Recommended by the School Board

This warrant article has no tax impact.

Warrant Article 7- Adding Funds to Building/Equipment & Roadway Fund

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$150,000 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 warrant article. (Majority vote required)

Recommended by the School Board

Recommended by the Budget Committee

Tax impact Lyndeborough - \$0.24

Tax impact Wilton - \$0.26

Adding Funds to Building/Equipment Roadway Fund

The capital improvement plan was created by the school district in an effort to look at the needs of the district on a long term basis.

The projects for the coming school year include:

- ▶ Year 5 resurface the roof at WLC.
- ▶ High School bathroom updates
- ▶ Dishwasher at WLC kitchen

Balance as of December 30, 2019 is \$108,848

Warrant Article 8 - Adding funds to Special Education Capital Reserve Fund

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 school district Educating Educationally Disabled Children Capital Reserve fund previously established. This sum is to come from general taxation. This warrant article is a special article and is not included in the operating budget. (majority vote required).

Recommended by the School Board

Recommended by the Budget Committee

Tax impact Lyndeborough - \$0.16

Tax impact Wilton - \$0.17

Special Education Fund

- ▶ Current Balance is \$47,008
- ▶ Last year we withdrew \$174,587 which was the first time we have had to withdraw funds.
- ▶ The School Board and Administration feel we should have about \$250,000 to \$300,000 in this account.
- ▶ One out of district placement could run the district between \$50,000-\$150,000 depending on services required.

Warrant Article 9 – Funding a Financial Audit

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$30,000 for the purpose of completing an audit of the school districts financial system from 2017-18, 2018-19 and 2019-20 school years. This 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 - \$.05

Estimated Tax Impact – Wilton - \$.05

Why a Financial Audit?

- ▶ There was a lot of confusion when budget shortfall was discovered.
- ▶ Budget Committee recommended this to the School Board
- ▶ Public asked for it at Public Hearing
- ▶ We gathered info on what a audit would entail and the cost for the various options
- ▶ Both groups feel it is important for the Public to make this decision.
- ▶ The audit could provide a 3 year look back at things like
 - ▶ Budget transfers, district policy, compliance and procedure
 - ▶ Reporting process and procedure
 - ▶ Best practices in budget prep and execution and monitoring
 - ▶ Fund balance review (over/under accounts)
 - ▶ Root cause of FY20 deficit and prevention

If all Articles pass...

LYNDEBOROUGH

This would create an estimated increase in the tax rate of \$.84
That would create a tax increase of
\$210.75 annually or \$17.56 /month
for the average home in Lyndeborough valued at \$250,000.

WILTON

This would create an estimated increase in the tax rate of \$.90
That would create a tax increase of
\$195.30 annually or \$16.27/month
for the average home in Wilton valued at \$217,000



Questions?

2020 Student enrollment and class size

Grade	# of Students	Avg. Class
Pre-school	20	10
Kindergarten	43	14
Grade 1	62	21
Grade 2	40	20
Grade 3	46	23
Grade 4	39	19
Grade 5	52	26

Middle School- average in core classes

Grade 6	42	14
Grade 7	44	15
Grade 8	28	14

High School

Grade 9	48
Grade 10	42
Grade 11	43
Grade 12	29

Total 578

District Staffing

	SAU	LCS	FRES	WLC
Teachers		4	21	33
Nurses		1	1	1
Counselors			1	2
Principals			1	2
ABA/RBT/BCBA		5	7	2
Admin. Assistants	2	1	2	3
Other Support Staff	5		1	3
Paraprofessionals		5	6	8
Title 1 Tutors			3	
Custodians		1	3	3
Van Driver				1
Food Serv. Wrkrs		1	2	2
Administration	5			
	12	18	48	60

District total 138