

# Welcome

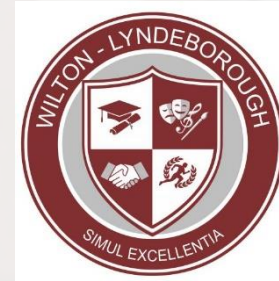
---



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

# SAU63- WLC School District Budget 2024-2025

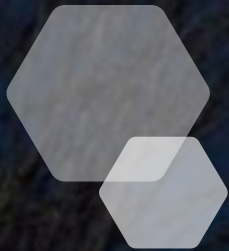
---



## **MISSION STATEMENT**

*Wilton-Lyndeborough  
Cooperative School District  
provides a safe and educational  
environment that promotes  
learning and achievement for all students.*





# District Overview (Dec 2023)

**2 Towns**

(Wilton and Lyndeborough)

**3**

**Buildings**

**57 Classroom  
Teachers**

*(3 open positions)*

**543**

**Students**

# District Enrollment (Dec 2023)

<u>School</u>	<u>Grade</u>	<u>Students</u>
LCS	Pre-K	11
	K	38
FRES	1	41
	2	43
	3	59
	4	44
	5	56
WLC	6	35
	7	43
	8	41
	9	34
	10	33
	11	35
	12	30

TOTAL 543 Students

# Understanding The Process

- ✓ August 15 : Budget Strategy
- ✓ September: Initial First Draft amount of \$14,512,112
- ✓ September – December : Individual Budget Presentations
- ✓ December –January: Budget Refinement and Key Decisions
- ✓ January: Finalize Proposed Budget
- February: Public Hearing
- March: District Meeting (Public Vote)

# Article 4: District Operating Budget

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the Budget Committee's recommended amount of \$14,271,384 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 of \$129 for average home assessed at \$307,500
- Estimated Tax Net Impact Lyndeborough: \$.42/\$1,000 assessed value
- Estimated Net Tax Impact in Wilton of \$152 for average home assessed at \$364,500
- Estimated Tax Net Impact Wilton: \$.42/\$1,000 assessed value

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

# Understanding Budget and Taxes

FY25 is spent between July 1<sup>st</sup> 2024 thru June 30<sup>th</sup> 2025

Revenues offset spending and are *estimated*

- ✓ \$4,182 NH Base Adequacy Aid per student
- ✓ \$2,346 per student qualifying for Free and Reduced Lunch
- ✓ Changing student population impacts formula
- ✓ Revenues offset expenses and reduce taxation

# FY25 vs FY24

Proposed FY'25 Operating Budget is an  
increase of \$328,163 or 2.35% vs. FY'24  
Operating Budget

\$26,287 per student<sup>1</sup> (FY25) vs \$24,547 per student<sup>1</sup> (FY24)

Excluding all proposed and approved warrant articles for each year but including support staff contract approved 3/2023

<sup>1</sup>per Student formula for comparison purposes only. uses total enrollment December 2022 (568) vs December 2023 (543)



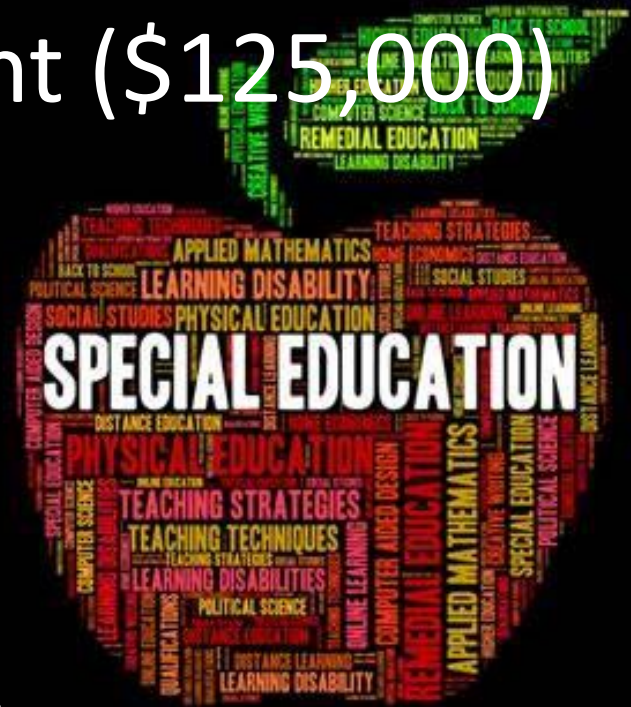


What Items  
Impacted the  
Budget?

# Special Education

- Total Increase of \$303,851 or +34% vs. FY2024
- Decrease in anticipated IDEA grant (\$125,000)
- Increase in services of \$175,000

Comparisons based on FY24 approved district operating budget.





## Other Areas of Increase

- Health Insurance \$109,186
- NH Retirement \$26,302
- Instructional Software \$47,331
- Transportation \$42,170

*2023 Resurfaced Track*

Comparisons based on FY24 approved district operating budget.



## Areas of Decrease

- WLC, FRES, LCS Total Spending (\$27,908)
- Technology (\$18,798)
- Dental Insurance (\$11,401)
- Staff Wages (\$92,850) if Article 5 is not approved

Comparisons based on FY24 approved district operating budget.

# Appendix

# SAU63 vs. Peer Group

## Actual Expenditures per Pupil

	2022-2023	Similarity	# Students
Conval	\$25,620	Location	1,940
Hinsdale	\$25,388	Size	523
Pittsfield	\$20,634	Size	494
Monadnock Regional	\$20,065	Location	1,581
<b>Wilton-Lyndeborough Cooperative</b> 	<b>\$20,022</b>	---	<b>543</b>
Milton	\$19,924	Size	524
Milford	\$19,420	Location	2,011
Jaffrey-Rindge	\$19,175	Location	1,228
Mascenic	\$18,641	Location	880

Source: Most recent avail data as of 1/23/24 per 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.



# 5 Year Trend – SAU63 vs. State Average

## Actual Expenditures per Pupil

	2017-2018	2022-2023	Average Annual Change
Wilton-Lyndeborough Cooperative 	\$ 20,275	\$ 20,022	-.01%
NH Average (All Schools) 	\$ 15,865	\$ 20,322	5.62%

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.

# **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.

# Other Warrant Articles

# Article 5: Collective Bargaining Agreement between School Board and Teacher's Association

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 Teacher's Association which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Estimated Increase
2024-2025	\$629,285
2025-2026	\$279,200
2026-2027	\$254,780

and further to raise and appropriate the sum of \$629,285 for the 2024-2025 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 levels. This article does not include appropriations contained in special or individual articles addressed separately (Majority vote required).

Estimated Tax Net Impact Lyndeborough: \$.80/\$1,000 assessed value  
Estimated Tax Net Impact Wilton: \$.80/\$1,000 assessed value

*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 \$275,000 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)

Estimated Tax Impact Lyndeborough: \$.35/\$1,000 assessed value

Estimated Tax Impact Wilton: \$.35/\$1,000 assessed value

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

# **Article 8: Appropriate Additional Funds for Building/Equipment & Roadway Capital Reserve Fund**

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate up to the amount of \$100,000 to be placed in the Building/Equipment & Roadway Capital Reserve Fund, with said funds to come from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024.  
(Majority vote required).

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