

**Apportionment Calculation per Articles of Agreement**

Calculation to be used for 2024 Tax Rates	FY25 Budget Process		2022		
	<u>ADM</u>	<u>ADM %</u>	<u>EQ Val</u>	<u>Eval %</u>	<u>Comb %</u>
Lyndeborough	145.91	0.2586736	\$ 287,671,274	0.30491	0.281792
Wilton	<u>418.16</u>	<u>0.7413264</u>	<u>\$ 655,790,909</u>	<u>0.69509</u>	<u>0.718208</u>
Total	564.07	1.000000	\$ 943,462,183	1.000000	1.000000
			50% ADMR & 50% Equal Val		

**PROPERTY ASSESSMENT INFORMATION**

2023 Local Assessed Prop Value (Valuation with Utilities) - From MS-1 (not equalized)			
Lyndeborough	\$	220,994,598	0.2809696
Wilton	\$	565,548,022	0.7190304
Estimate of the amount of money that represents \$1.00 on the tax rate (divide by 1,000)			
Lyndeborough	\$	220,995	
Wilton	\$	565,548	
Lyndeborough Average Home Value	\$	307,500	
Wilton Average Home Value	\$	364,500	

**OPERATING BUDGET**

<b>FY25 Proposed Budget Increase from FY24</b>	\$	328,163	
% of this increase applicable to Lyndeborough	\$	92,474	28.1792%
% of this increase applicable to Wilton	\$	235,689	<u>71.8208%</u>
<u>Lyndeborough</u>			
Effect on Tax Rate	\$	0.4184	
Estimate of Tax Increase	\$	128.67	
<u>Wilton</u>			
Effect on Tax Rate	\$	0.4167	
Estimate of Tax Increase	\$	151.90	

**WARRANT ARTICLES**

<b>#5 - Year 1 Teacher's Contract</b>	\$	629,285	
% of this cost applicable to Lyndeborough	\$	177,327	28.1792%
% of this cost applicable to Wilton	\$	451,958	<u>71.8208%</u>
<u>Lyndeborough</u>			
Effect on Tax Rate	\$	0.8024	
Estimated Tax Impact	\$	246.74	
<u>Wilton</u>			
Effect on Tax Rate	\$	0.7991	
Estimated Tax Impact	\$	291.29	
<b>#7 - Building/Roadway &amp; Equip Cap Reserve</b>	\$	275,000	
% of this cost applicable to Lyndeborough	\$	77,493	28.1792%
% of this cost applicable to Wilton	\$	197,507	<u>71.8208%</u>
<u>Lyndeborough</u>			
Effect on Tax Rate	\$	0.3507	
Estimated Tax Impact	\$	107.83	
<u>Wilton</u>			
Effect on Tax Rate	\$	0.3492	
Estimated Tax Impact	\$	127.29	

**SUMMARY - IF ALL WARRANTS PASS AS PRESENTED**

Operating Budget <i>Increase</i> (Warrant Article 4)	\$	328,163	
Teacher's Association CBA (Warrant Article 5)	\$	629,285	
Maint Cap Reserve <i>Increase</i> (Warrant Article 7)	\$	85,000	
Sped Cap Reserve (no funding requested for FY25)	\$	-	
Total	\$	1,042,448	
% of this increase applicable to Lyndeborough	\$	293,754	28.1792%
% of this increase applicable to Wilton	\$	748,694	<u>71.8208%</u>
<u>Lyndeborough</u>			
Effect on Tax Rate	\$	1.3292	
Estimated Tax Impact	\$	409	
<u>Wilton</u>			
Effect on Tax Rate	\$	1.3238	
Estimated Tax Impact	\$	483	