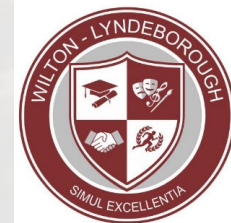


Welcome



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

SAU63- WLC School District Budget 2025-2026



MISSION STATEMENT

Wilton-Lyndeborough Cooperative School District provides a safe and educational environment that promotes student exploration, critical thinking, and responsible citizenship

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.



2025 District Overview

2 Towns

(Wilton and Lyndeborough)

3

Buildings

527

Students

57.1

**Classroom
Teachers**

23.7

**Instructional
Support Staff**

103.6

Total Staff

Staff as of 1/22/25 NHDOE Staffing Report & Student counts of 10/2024 district report is included in FY25 and FY26

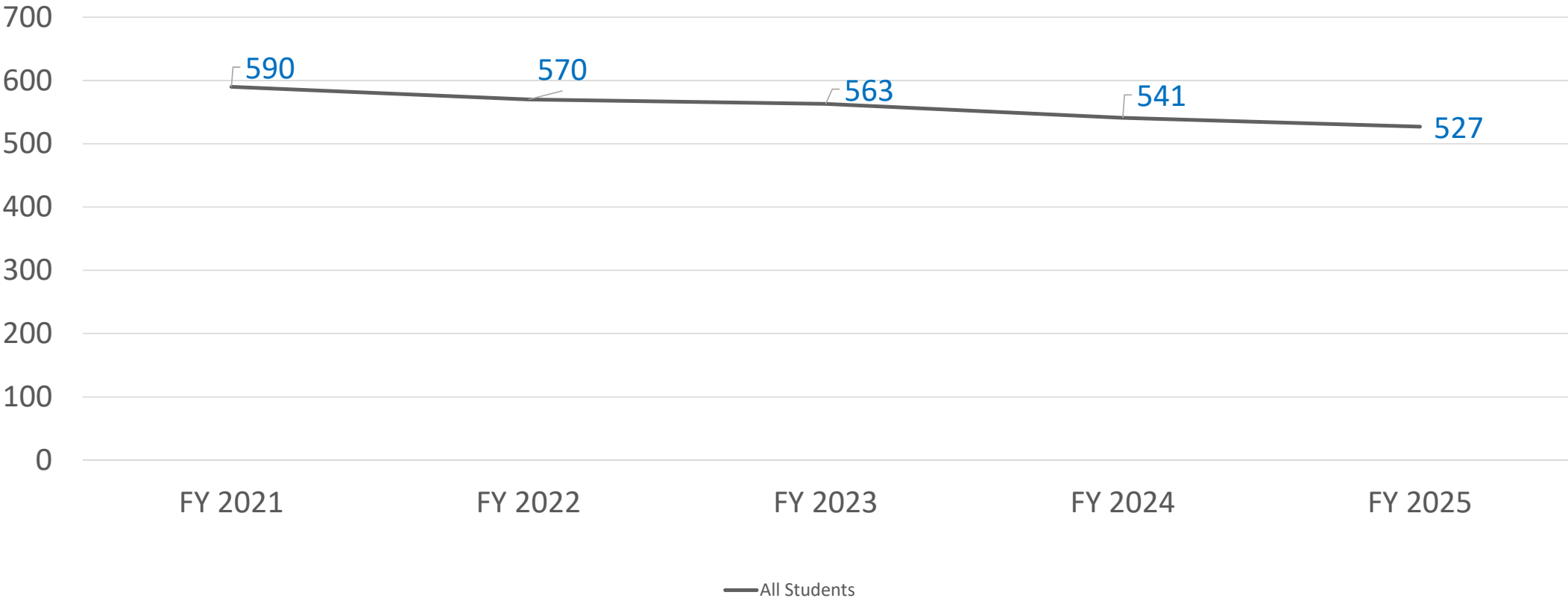
Lyndeborough Central School (LCS) and SAU Offices

Current District Enrollment

<u>School</u>	<u>Grade</u>	<u>Total</u>	<u>Lyndeborough</u>	<u>Wilton</u>
LCS	Pre-K	8	0	8
	K	31	13	18
FRES	1	36	6	30
	2	35	13	22
	3	40	11	29
	4	56	10	46
	5	44	17	27
WLC	6	51	13	38
	7	34	8	26
	8	45	14	31
	9	41	13	28
	10	35	8	27
	11	33	8	25
	12	38	7	31
Total		527*	141	386

*As of October 2024, plus one out-of-district tuition

SAU63 - FY21 through FY25 Student Enrollment



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 \$15,841,908 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 (7 yes, 1 no, 1 abstention)

- Estimated Tax Net Impact Lyndeborough: \$.73/\$1,000 assessed value
- Estimated Tax Net Impact Wilton: \$.75/\$1,000 assessed value

FY26 vs FY25

FY'26 Operating Budget is an increase of \$591,242 or 3.97% vs. FY'25 Operating Budget

- Includes collective bargaining agreement in FY25 & FY26
- Excludes tax neutral grant funding adjustment
- Excludes all other warrant articles

Understanding The Process

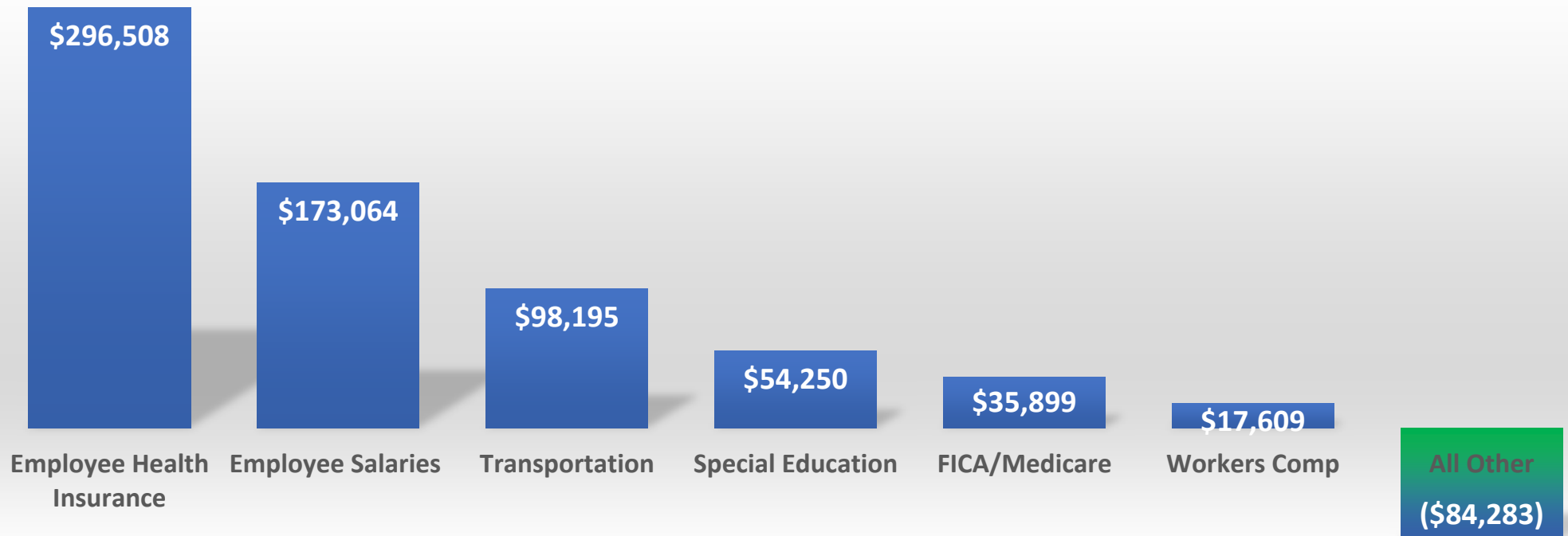
- ✓ May: Set Budget Calendar for Public Meetings (nine)
- ✓ September: Budget First Draft provided by Administration
- ✓ September – December:
 - ✓ Department Budget Presentations
 - ✓ Budget Refinement
- ✓ January: Proposed Budget Finalized
- ✓ February: Public Hearing
- March: District Meeting (Public Vote)



What Items
Impacted the
Budget?

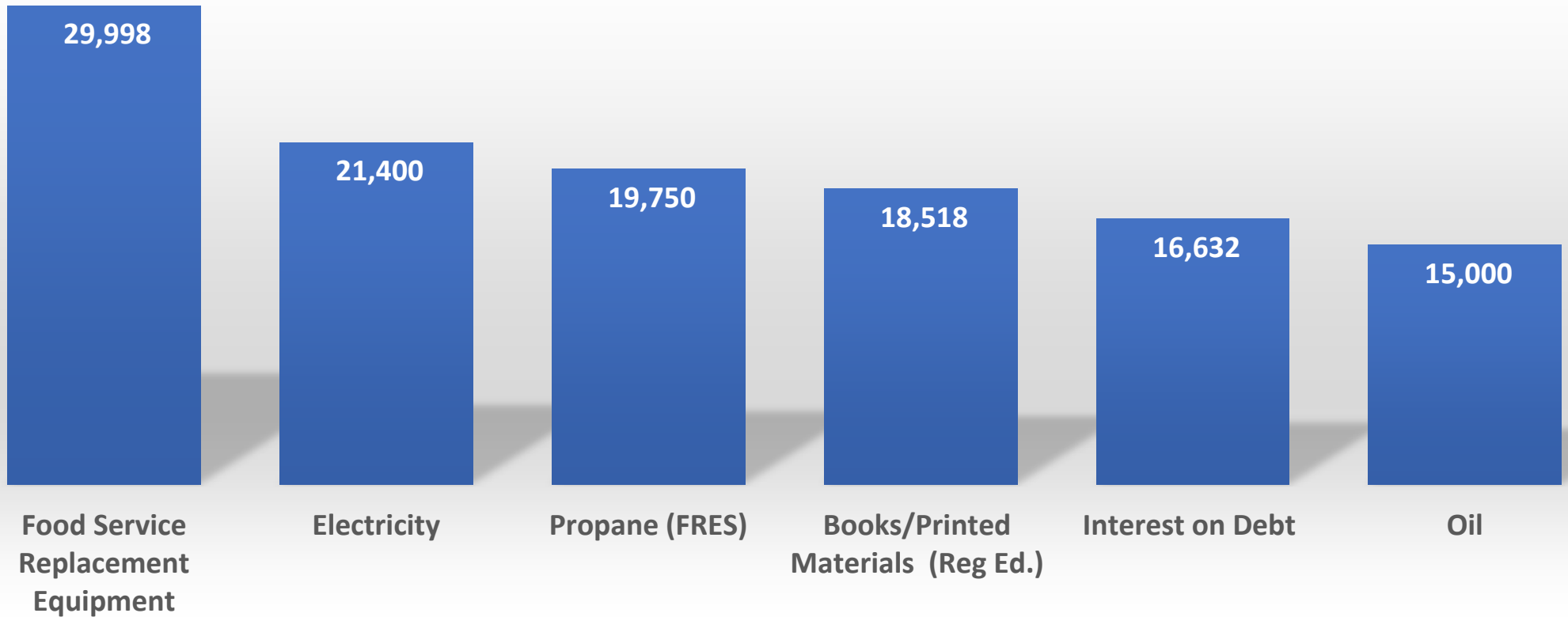
Notable Areas of Increase

Comparisons based on FY25 approved district operating budget including CBA



Notable Areas of Decrease

Comparisons based on FY25 approved district operating budget including CBA



Summary of FY26 Staffing Reductions/Efficiencies

- Reduction of 2.4 FTE teaching staff
- Reduction of 1.0 FTE instructional aid
- Reduction of .4 FTE administrative staff
- Reduction of .25 FTE technology staff

Health Insurance - Total Increase \$296,508

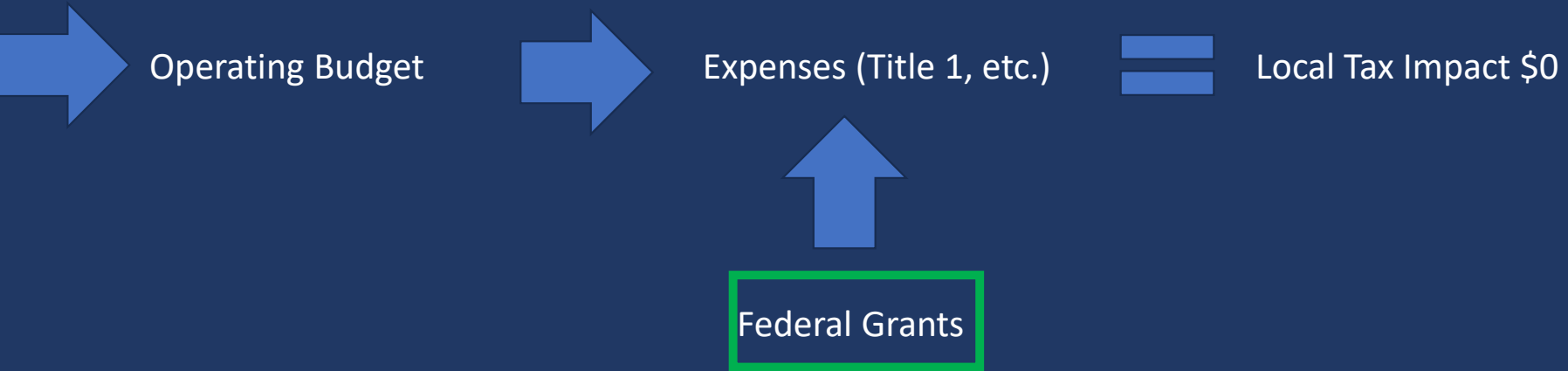
- \$ Impact from collective bargaining agreement \$27,400
- \$ Impact from employee plan changes (district wide) \$167,440
- \$ Impact from rate increase \$127,738
- \$ Impact from staffing changes (\$26,070)

Explaining \$350,000 Grant Adjustment

FY2025



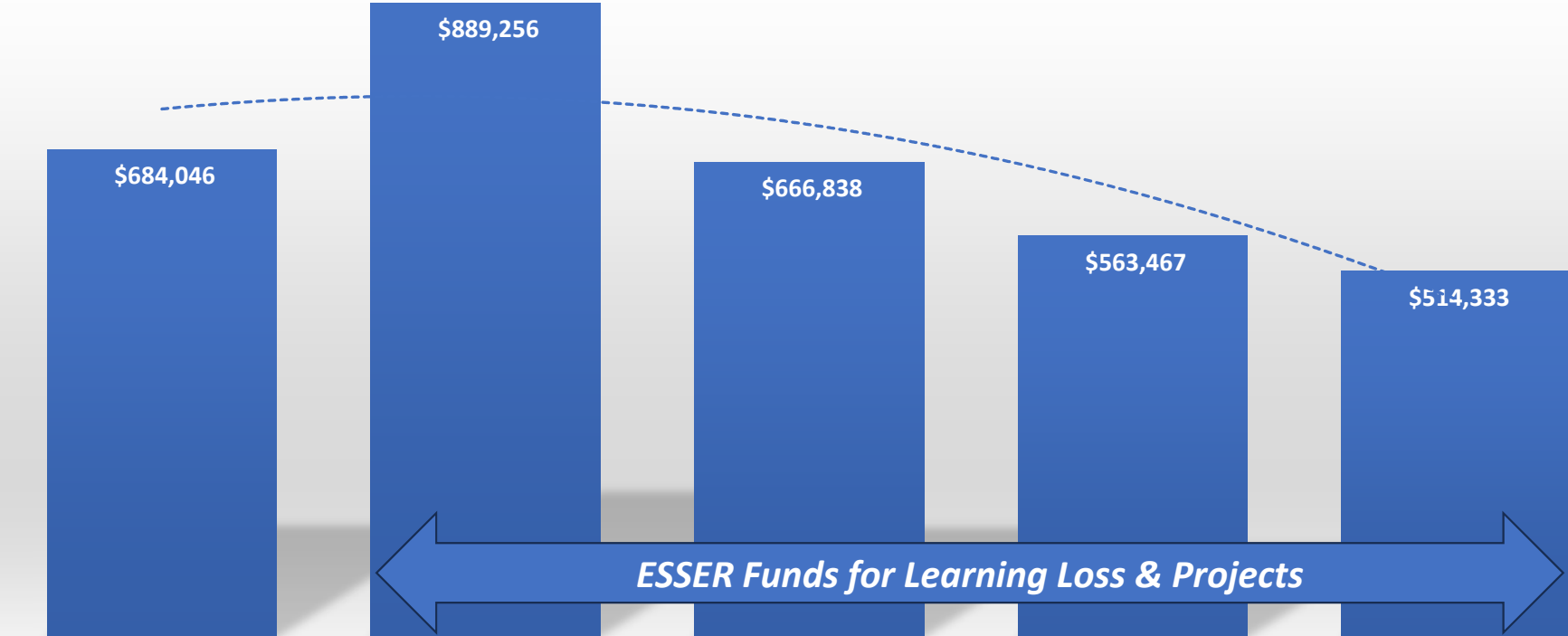
FY 2026





What else
Impacts Tax
Rates?

Unspent Funds per Year



■ \$ Unspent

	FY20	FY21	FY22	FY23	FY24
\$ Unspent	\$684,046	\$889,256	\$666,838	\$563,467	\$514,333

FY 26 State Funding for Adequate Education

\$4,265 NH Base Adequacy Aid x Average Daily Membership (ADM) of student population from 2024-2025

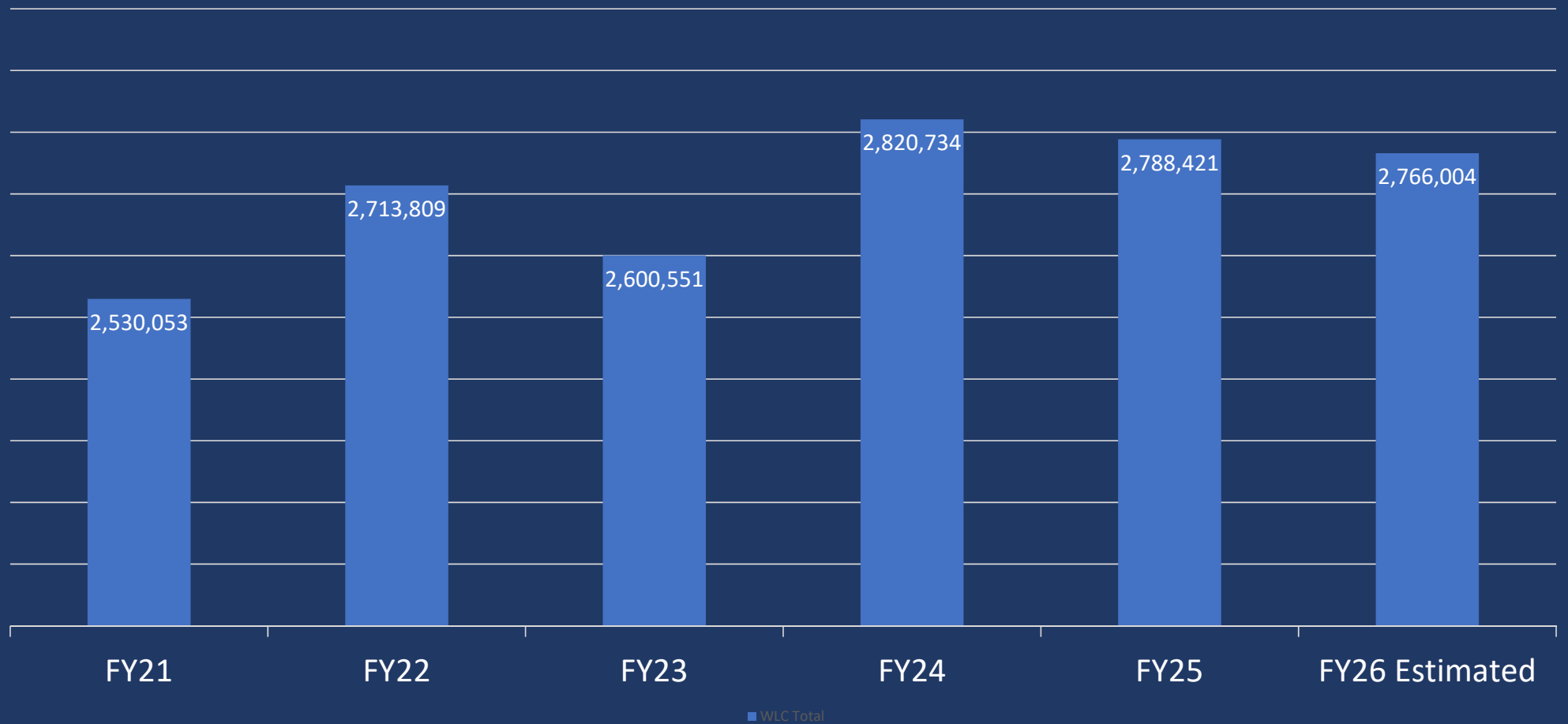
+ **\$2,346** per student qualifying for Free and Reduced Lunch

+ **\$2,184** per student with IEP

Revenues from Statewide Education Property Tax (SWEPT) and grants

*FY26 estimate as of 11/15/2024

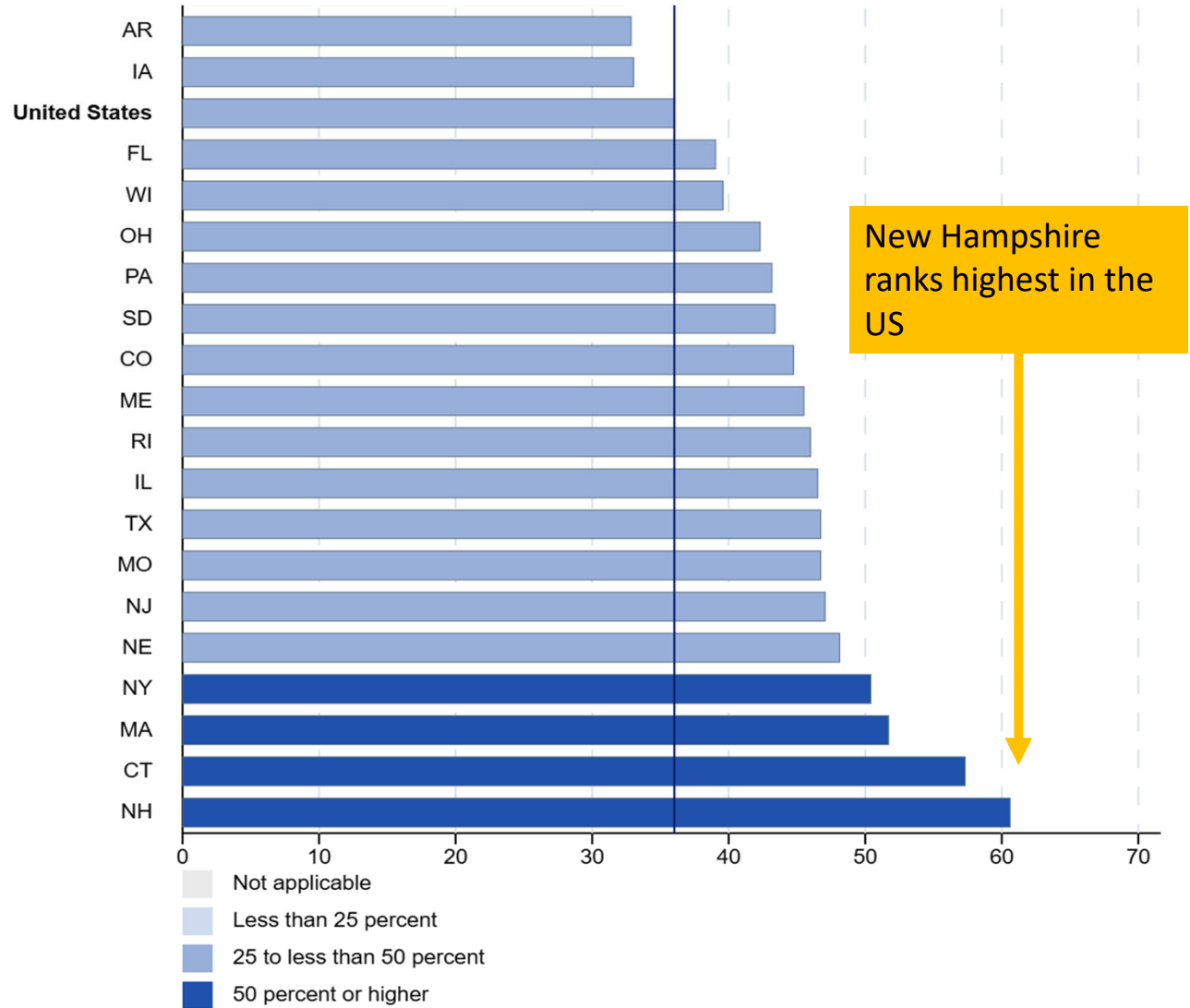
Total Calculated Cost of an Adequate Education - WLC



Source: NH DOE published reports on New Hampshire Department of Education Division of Education Analytics and Resources Bureau of School Finance Municipal Summary of Adequacy Aid

Public Education and Property Taxes in NH

Percentage of Education Funded from Property Taxes




An aerial, high-angle photograph of a basketball court. The court is dark-colored, likely wood or a similar material, and is marked with white lines for the key, three-point arc, and free-throw line. The lines are slightly blurred, suggesting a slight camera movement or a shallow depth of field. The lighting is even, highlighting the texture of the court floor.

District Comparisons

SAU63 vs. Peer Group

State Reported Expenditures per Pupil

	<u>2023-2024</u>	<u>Similarity</u>	<u># Students</u>
Contoocook Valley (ConVal)	\$26,428	Location	1,953
Hinsdale	\$25,047	Size	516
Pittsfield	\$21,649	Size	515
Wilton-Lyndeborough Cooperative 	\$21,599	---	541
Monadnock Regional	\$21,249	Location	1,591
Milford	\$20,765	Location	1,938
Jaffrey-Rindge	\$20,656	Location	1,258
Mascenic Regional	\$19,736	Location	917
Milton	\$19,483	Size	511

Source: Most recent avail data as of 1/26/25 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

		2018-2019	2023-2024	Average Annual Change
Wilton-Lyndeborough Cooperative		\$ 19,446	\$ 21,599	2.21%
NH Average (All Schools)		\$ 16,346	\$ 21,545	6.36%

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.



Other Warrant Articles

Article 5: 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)

Recommended by the School Board
Recommended by the Budget Committee

Estimated Tax Impact Lyndeborough: \$.34/\$1,000 assessed value
Estimated Tax Impact Wilton: \$.35/\$1,000 assessed value

Article 6: School Resource Officer

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$124,740 for the purpose of contracting with the Town of Wilton to fund a School Resource Officer for the Wilton-Lyndeborough Cooperative School District. The total cost of this contract is \$166,320, with the Town of Wilton funding \$41,580 of the total cost and the District funding \$124,740. This article shall be contingent upon the passage of a Warrant Article by the Town of Wilton, approving their appropriation in the sum of \$41,580. If the Town's Warrant Article does not pass, then this Warrant Article shall not take effect.

Recommended by School Board (5 yes, 4 no)

Not recommended by the Budget Committee (7 no, 2 yes)

Estimated Tax Net Impact Lyndeborough: \$.15/\$1,000 assessed value

Estimated Tax Net Impact Wilton: \$.16/\$1,000 assessed value