



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 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.

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
- ▶ The 2021 fiscal year projected revenue is \$3,445,183.
- ▶ Total taxation for Operating Budget is based on \$9,610,981

Major Areas of Change

- ▶ Increase in salaries and benefits – \$363,787
 - ▶ Due to changes in personnel, student needs and benefit choices
- ▶ Increase in professional and contracted services - \$ 275,315
 - ▶ Due to student needs
- ▶ Increase in replacement equipment and utilities - \$12,170
 - ▶ Net changes in the areas of Technology, Maintenance, and Fuel
- ▶ Decrease in debt services - \$329,000
 - ▶ Middle School bond ending

Accounts for increase of \$322,272

Where did we look to save?

Reductions from Draft 5...

- ▶ French program at WLC
- ▶ .5 Librarian position at FRES
- ▶ iPads for Grade 1 cart
- ▶ Climate and Culture program development at WLC
- ▶ New Café tables
- ▶ Security cameras
- ▶ FRES slide

Total of items removed = \$150,740

Standards set by D.O.E ...

- ▶ 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.

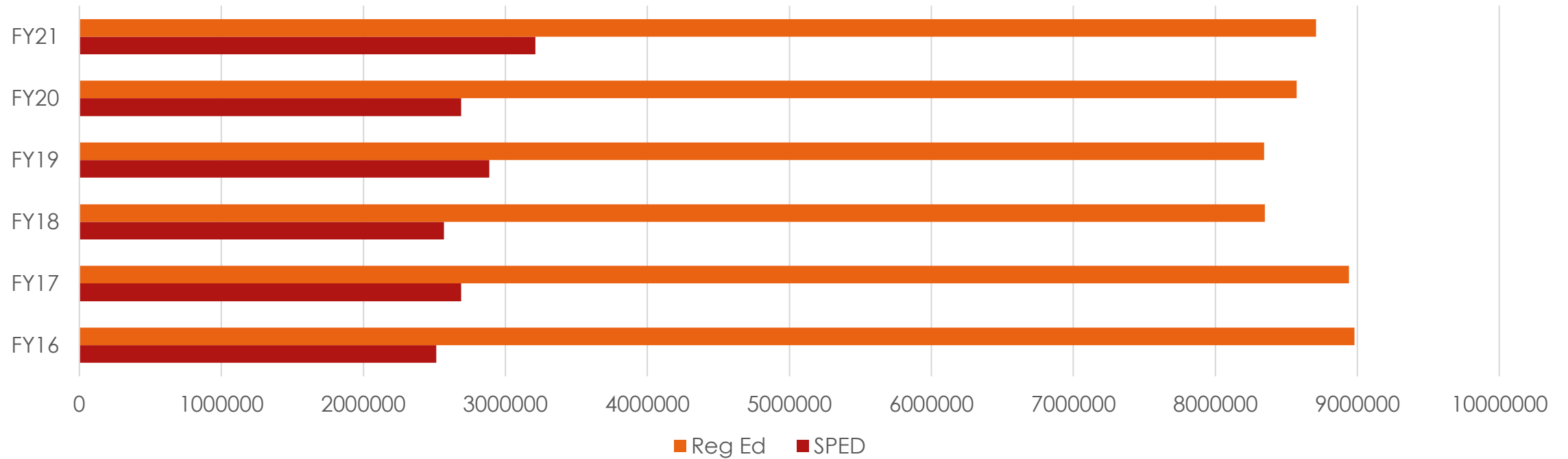
Ninety percent of the Budget...

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:

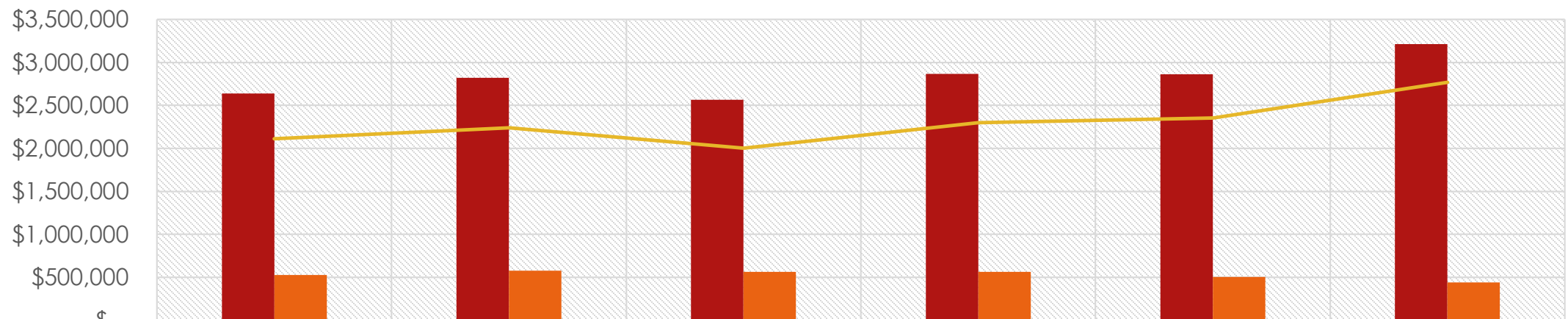
- ▶ Salaries & Benefits: \$9,287,291
- ▶ Special Education Services: \$953,890
- ▶ Debt Services: \$603,268
- ▶ Facilities and Utilities: \$505,749
- ▶ Transportation: \$477,379

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

Regular Ed and Special Ed trends



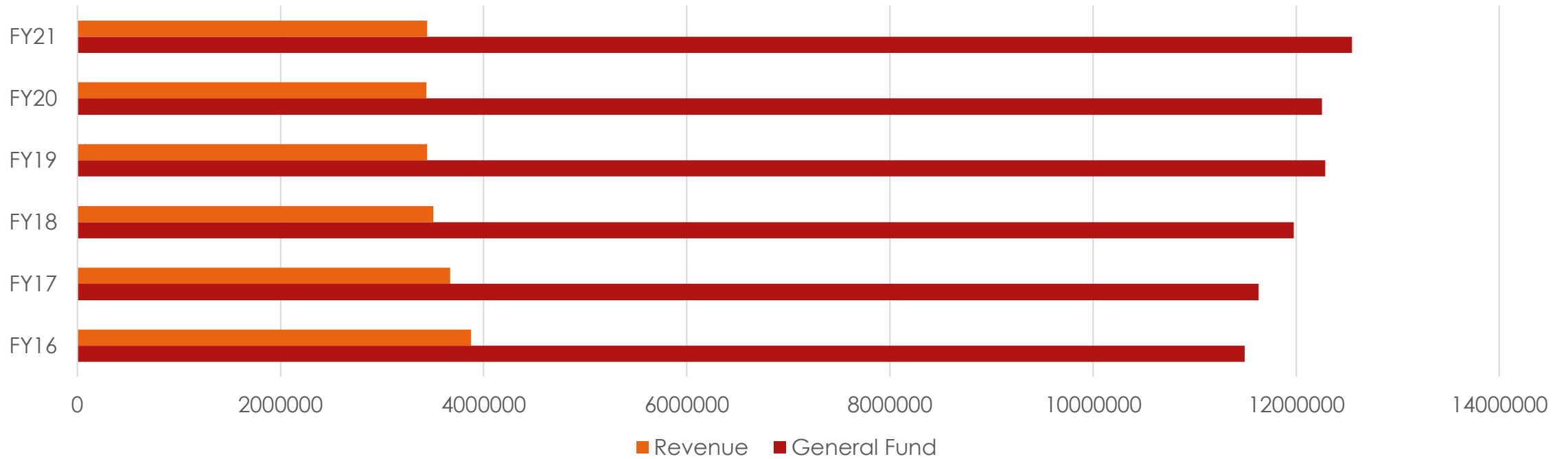
Special Education: Costs vs. Revenue



	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Proposed
SPED Cost	\$2,637,768	\$2,821,408	\$2,567,962	\$2,866,096	\$2,860,309	\$3,211,229
SPED Revenue	\$525,893	\$580,426	\$565,435	\$565,747	\$504,551	\$443,410
Net	\$2,111,875	\$2,240,982	\$2,002,527	\$2,300,349	\$2,355,758	\$2,767,819

■ SPED Cost
 ■ SPED Revenue
 — Net

General Fund and Revenue trends



Appendix

Student Enrollment 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

Fall enrollment numbers

2019-20	569
2018-19	559
2017-18	537
2016-17	577
2015-16	572
2014-15	594
2013-14	609
2012-13	649
2011-12	653
2010-11	685

District Staffing

	<u>SAU</u>	<u>LCS</u>	<u>FRES</u>	<u>WLC</u>
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

Local Education Tax Rate – Town Comparison

Marlboro	\$21.66	Mascoma Valley	\$17.11
Brookline	\$20.73	Keene	\$16.64
Hinsdale	\$19.61	Rindge	\$16.37
Milford	\$19.37	Temple	\$13.36
Henniker	\$19.16	Peterborough	\$16.19
New Ipswich	\$19.00	Monadnock Reg.	\$16.15
Amherst	\$18.30	Jaffrey Rindge	\$16.04
Mascenic	\$17.74	Lyndeborough	\$15.63
Wilton	\$17.37	Jaffrey	\$15.61
Greenfield	\$17.27	Weare	\$15.51

Cost Per Pupil – from NH Dept of Ed - FY 18-19

State Average (1)					\$17,357.67
		Elementary	Middle	High	Total
1	Sunapee	25,773.48	28,260.78	28,688.64	27,486.04
2	Lincoln-Woodstock Coop	27,203.12	22,919.69	28,392.14	26,485.11
3	Moultonborough	20,854.80	34,255.35	29,637.16	25,687.17
4	Hinsdale	18,881.21	21,963.35	23,474.56	20,807.17
5	Kearsarge Regional	19,735.07	19,874.14	22,386.66	20,543.62
6	Littleton	20,209.62	14,584.88	22,426.20	19,971.16
7	Gilford	18,454.53	19,295.18	21,194.06	19,798.52
8	Contoocook Valley	21,629.55	18,213.42	18,774.38	19,603.99
9	Wilton-Lyndeboro Cooper	18,486.15	21,191.97	19,711.99	19,445.57
10	Hillsboro-Deering Coop	19,553.32	16,399.83	21,251.76	19,236.06
11	Sanborn Regional	20,163.56	18,737.38	17,489.25	18,770.51
12	Portsmouth	19,975.72	18,518.05	17,615.63	18,685.08
13	Gov Wentworth Regional	18,369.30	18,742.99	19,016.69	18,646.22
14	Haverhill Cooperative	15,993.18	16,707.57	22,565.79	18,166.45
15	Conway	19,214.33	17,616.72	17,208.09	18,071.14
16	Oyster River Cooperative	17,995.65	17,409.33	18,240.03	17,902.64
17	Epping	16,361.84	17,771.79	20,651.62	17,851.02
18	Newfound Area	17,922.42	17,144.44	17,797.77	17,685.95
19	Milton	16,356.06	17,149.10	20,080.80	17,560.58
20	Monadnock Regional	17,520.11	17,068.50	17,871.50	17,557.82
21	Raymond	16,089.79	17,395.94	19,508.45	17,492.40
22	Timberlane Regional	17,325.02	17,069.60	17,951.40	17,463.50
23	Lisbon Regional	13,282.97	26,920.21	19,874.22	17,305.51
24	Gorham Randolph Shelburne Coop	16,469.85	16,915.84	18,598.51	17,281.91
25	Hopkinton	17,755.37	15,788.13	16,964.69	17,175.47

WLC ranks 58th of 162 schools

Accounting of FY20 Deficit

The items not budgeted during the budget process:

▶ New Teacher Orientation	\$8,900	\$5,900 was grant funded
▶ Summer Custodial	\$7,500	Not put into the budget
▶ Kindergarten Screening	<u>\$2,000</u>	Not put into the budget
Subtotal	\$18,400	\$5,900 will be offset by a grant

Accounting of FY20 deficit

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 hour	\$ 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>	Increased responsibilities
Subtotal	\$142,504	

Accounting of FY20 deficit

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**