

# Welcome

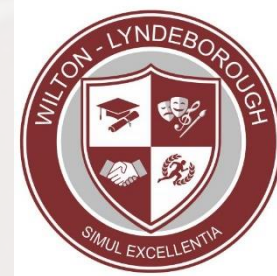
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Wilton-Lyndeborough Cooperative Middle School/High School (WLC)

# SAU63- WLC School District Budget 2025-2026

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## **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**

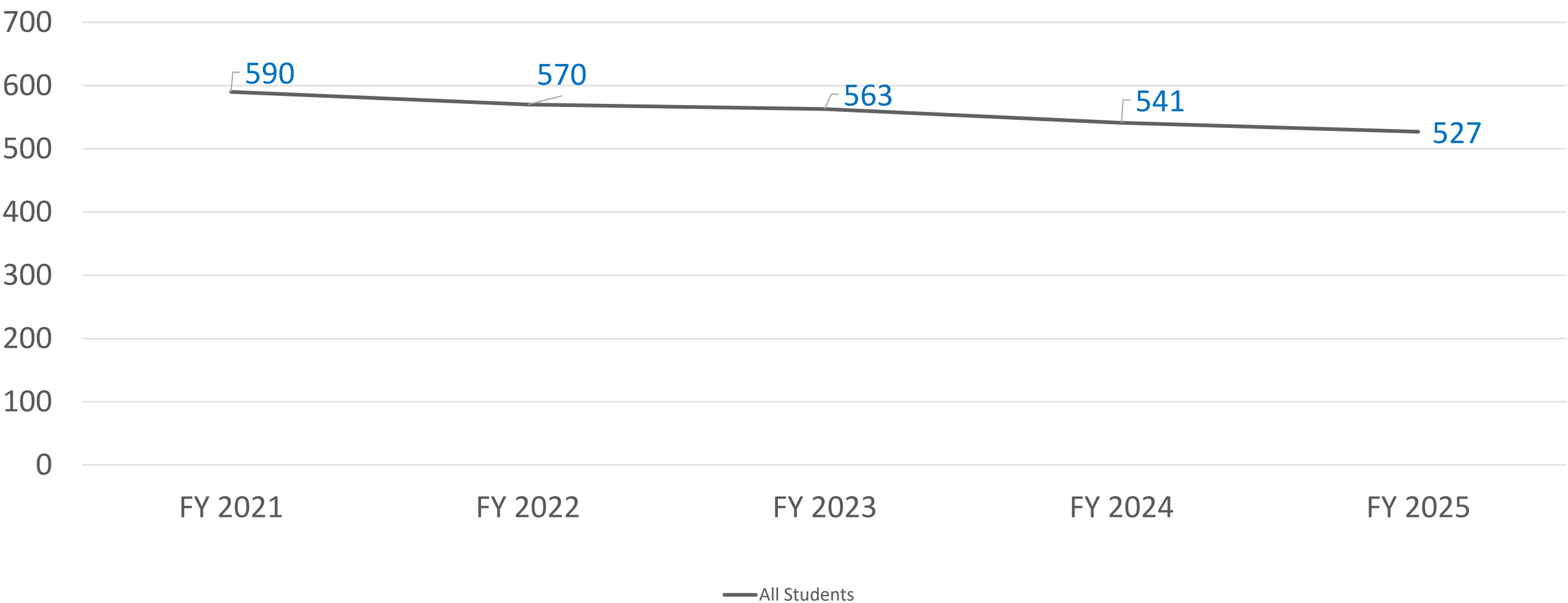
Staff as of 1/22/25 NHDOE *Staffing Report* & Student count as of 10/2024 district report *is included in FY25 and FY26*

# Current District Enrollment

<u>School</u>	<u>Grade</u>	<u>Total</u>	Lyndeborough	Wilton
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

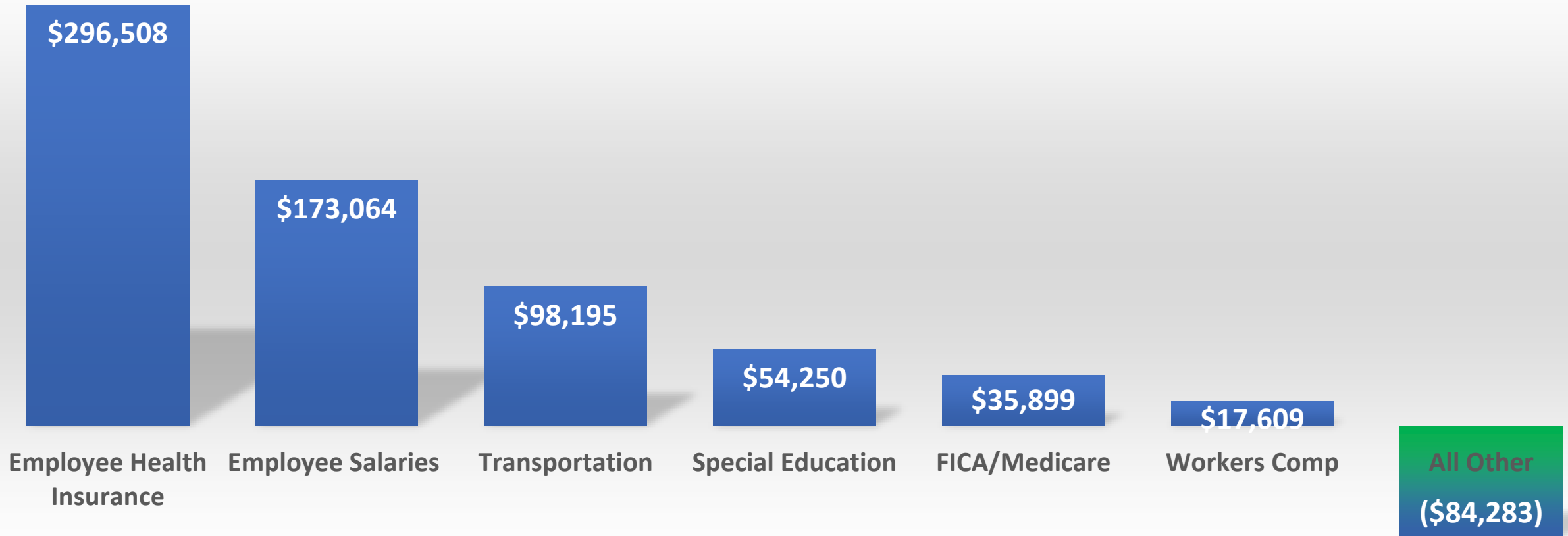
- ✓ May: Set Budget Calendar for Public Meetings (nine)
- ✓ September: Budget First Draft provided by Administration
- ✓ September – December:
  - ✓ Department Budget Presentations
  - ✓ Budget Refinement
- ✓ January: Proposed Budget Finalized
- ❑ February: Public Hearing
- ❑ March: District Meeting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



What Items  
Impacted the  
Budget?

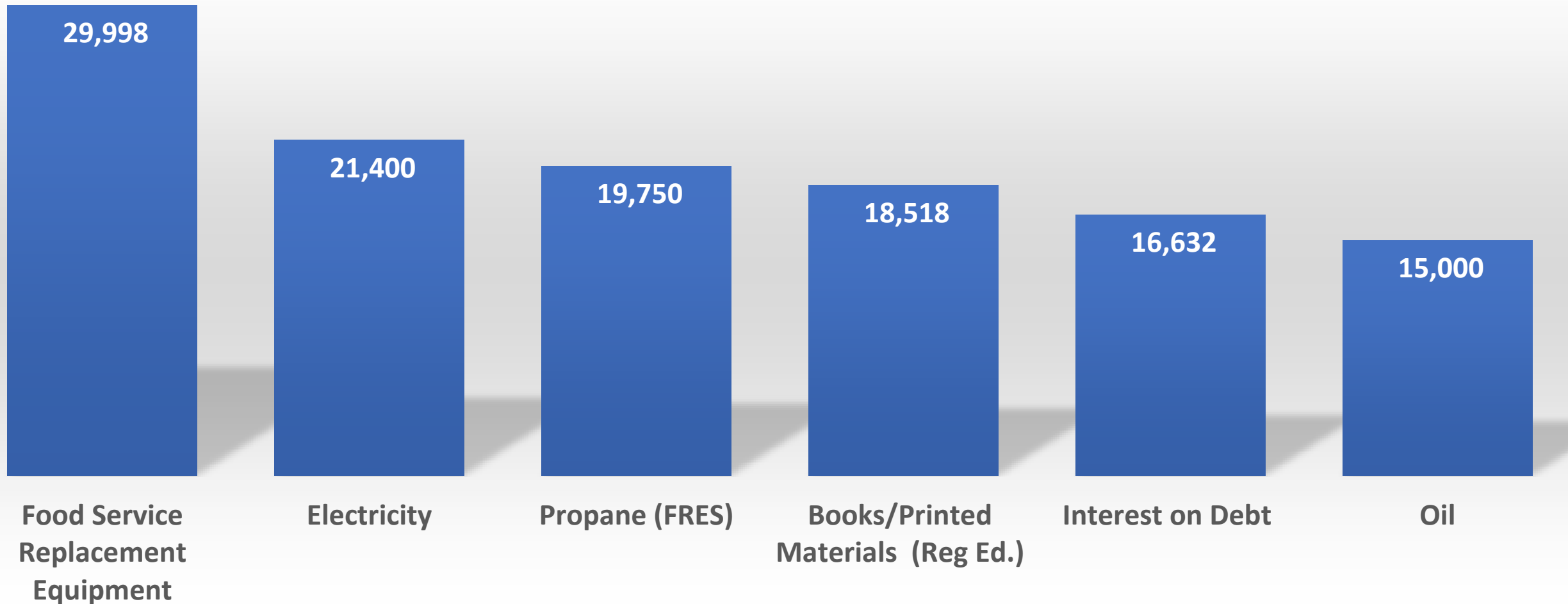
# Notable Areas of Increase

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

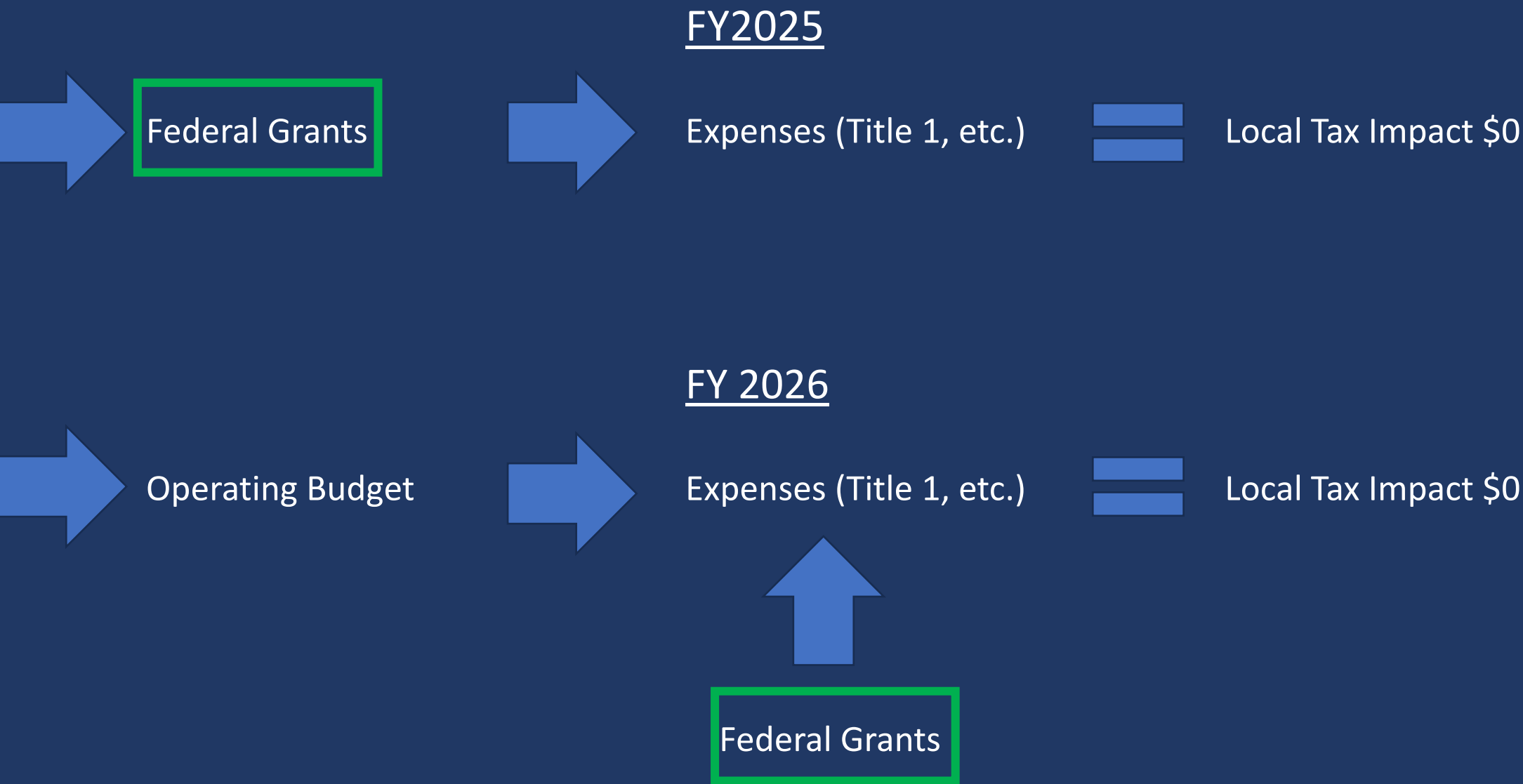
- Reduction of 2.4 FTE teaching staff
- Reduction of 1.0 FTE instructional aid
- Reduction of .4 FTE administrative staff
- Reduction of .25 FTE technology staff



# 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)

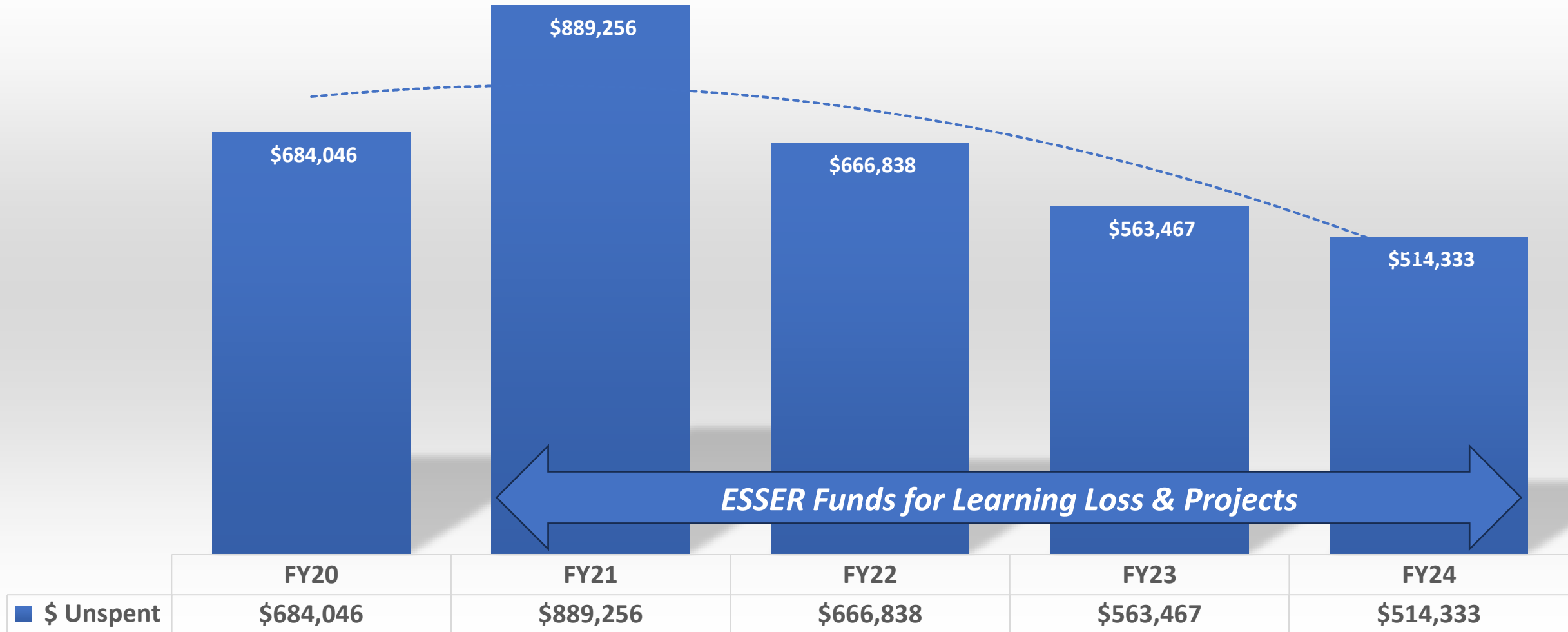
# Explaining \$350,000 Grant Adjustment





What else  
Impacts Tax  
Rates?

# Unspent Funds per Year



# 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

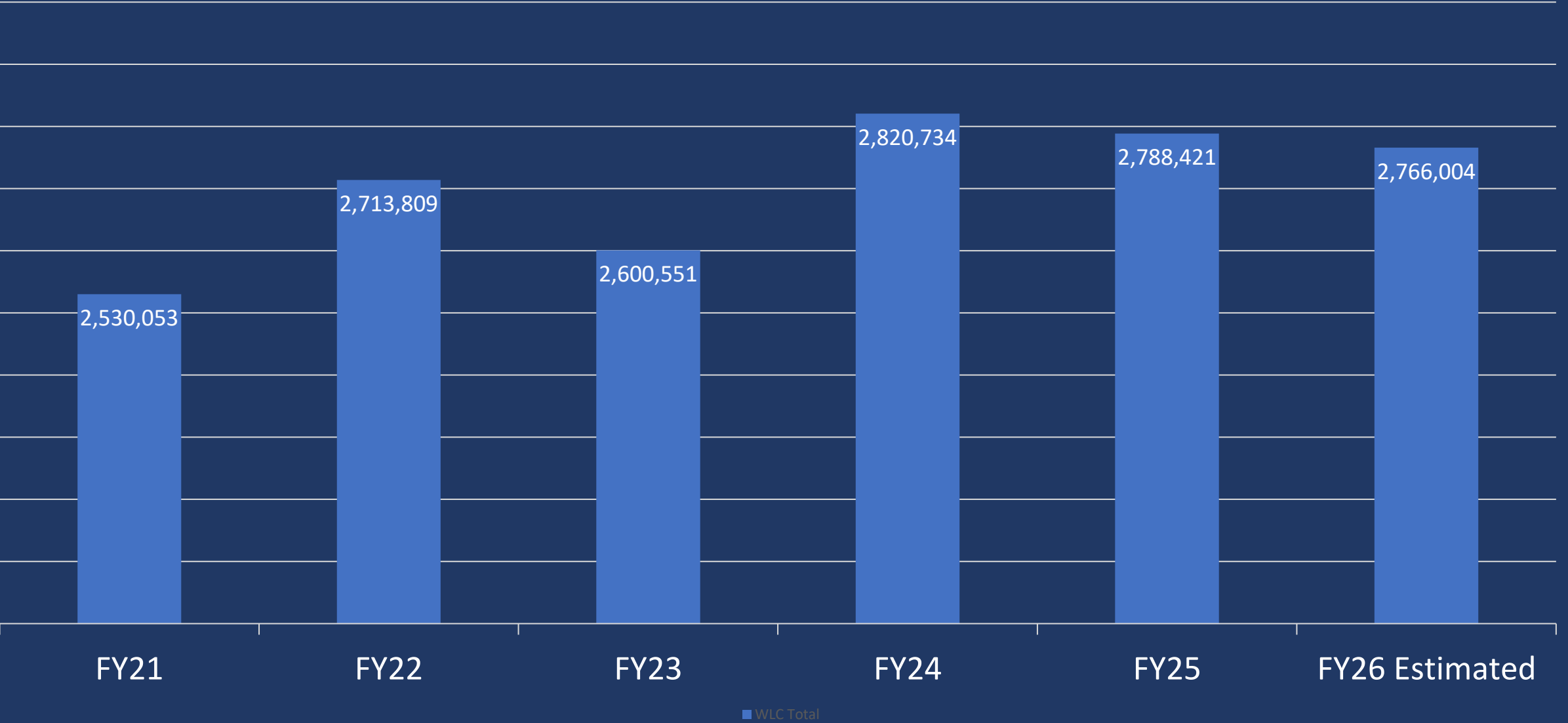
+ **\$2,184** per student with IEP

Revenues from Statewide Education Property Tax (SWEPT) and grants

\*FY26 estimate as of 11/15/2024

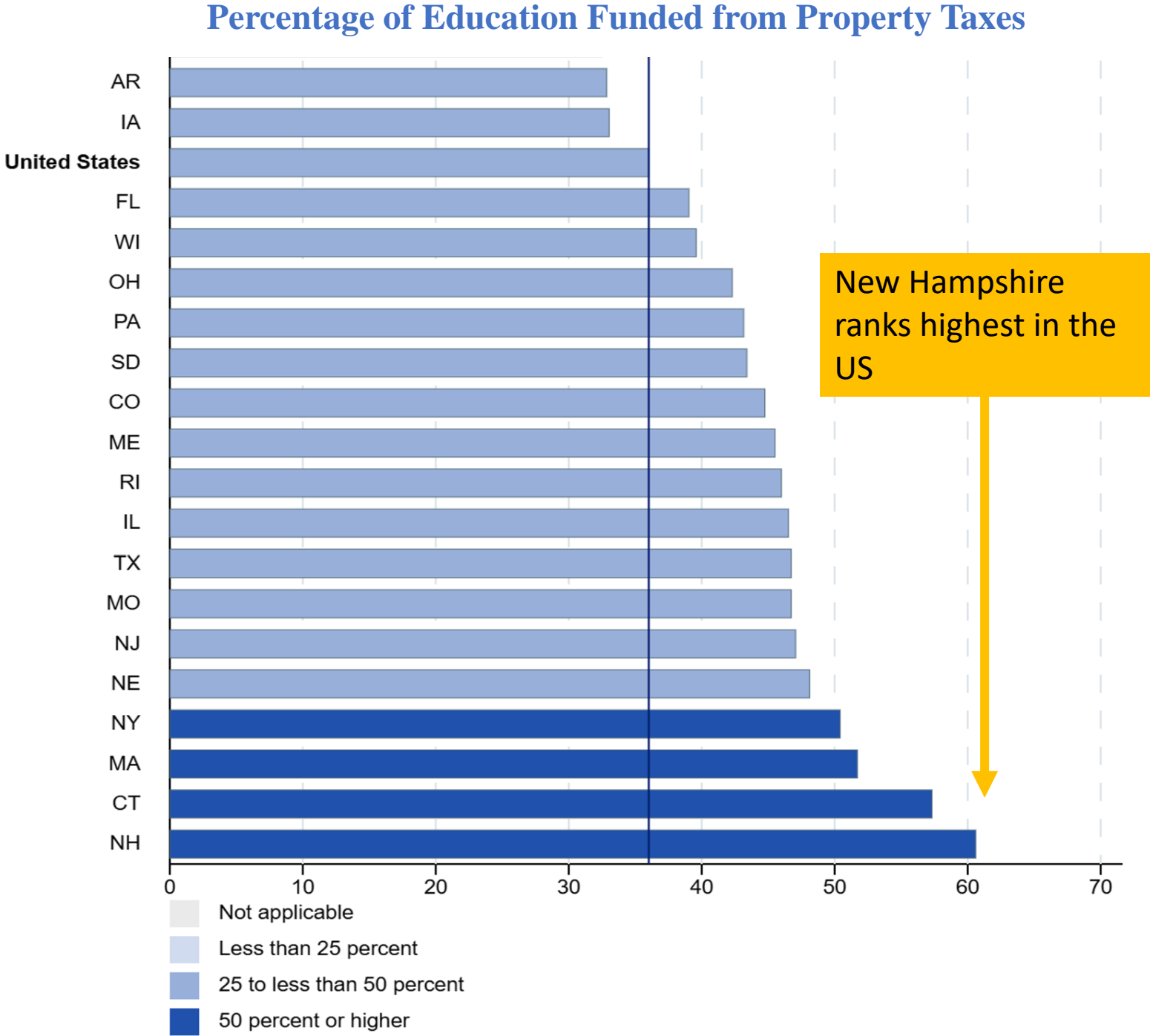


# Total Calculated Cost of an Adequate Education - WLC



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








# District Comparisons

# SAU63 vs. Peer Group

## State Reported Expenditures per Pupil

	<u>2023-2024</u>	<u>Similarity</u>	<u># Students</u>
<b>Contoocook Valley (ConVal)</b>	\$26,428	Location	1,953
Hinsdale	\$25,047	Size	516
Pittsfield	\$21,649	Size	515
<b>Wilton-Lyndeborough Cooperative</b> 	<b>\$21,599</b>	---	<b>541</b>
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	<b>2.21%</b>
NH Average (All Schools)		\$ 16,346	\$ 21,545	<b>6.36%</b>

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