

Wilton-Lyndeborough Cooperative School District

FY27 Budget Presentation

Our District

**Lyndeborough
Central School**

**Preschool
Kindergarten
SAU Offices**

46 Students



**Florence Rideout
Elementary School**

**Grade 1
thru
Grade 5**

203 Students



**Wilton-Lyndeborough
Cooperative
Middle High School**

**Middle School
Grades 6-8
&
High School
Grades 9-12**

279 Students



**FY2025
Enrollment
523**



Wilton

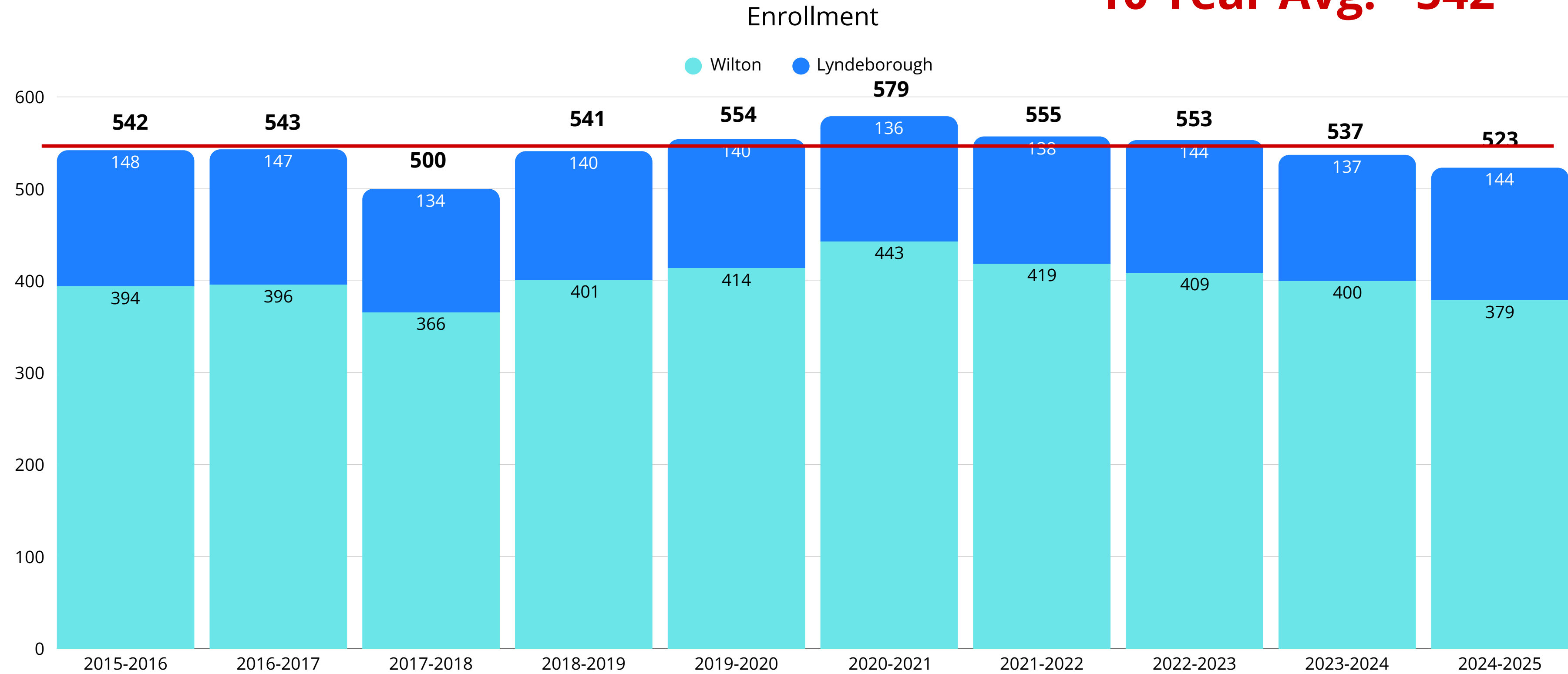


Lyndeborough

Lyndeborough Central School (PreK & K)	27 (73%)	10 (27%)
Florence Rideout Elementary School (1 st - 5 th)	151 (72%)	58 (28%)
WLC Middle School (6 th - 8 th)	95 (73%)	36 (27%)
WLC High School (9 th - 12 th)	106 (73%)	40 (27%)
Total Enrollment	379 (72.5%)	144 (27.5%)

Enrollment History

10 Year Avg. - 542



Source: NH Department of Education

[Report Link](#)

Proposed 2027 Budget

FY27 Proposed: Operating Expenses	Increase/ Decrease	Change from FY26 - \$	Change from FY26 - %
\$16,578,477	Increase	\$568,269	3.55%

FY27 Anticipated: Revenue	Increase/ Decrease	Change from FY26 - \$	Change from FY26 - %
\$3,608,601	Increase	\$75,607	2.14%

FY27 Proposed: Capital Reserve Funding	Increase/ Decrease	Change from FY26 - \$	Change from FY26 - %
\$190,000	Decrease	\$82,000	-30.15%

Increase Breakdown

\$456,792

2.85% ← Benefits

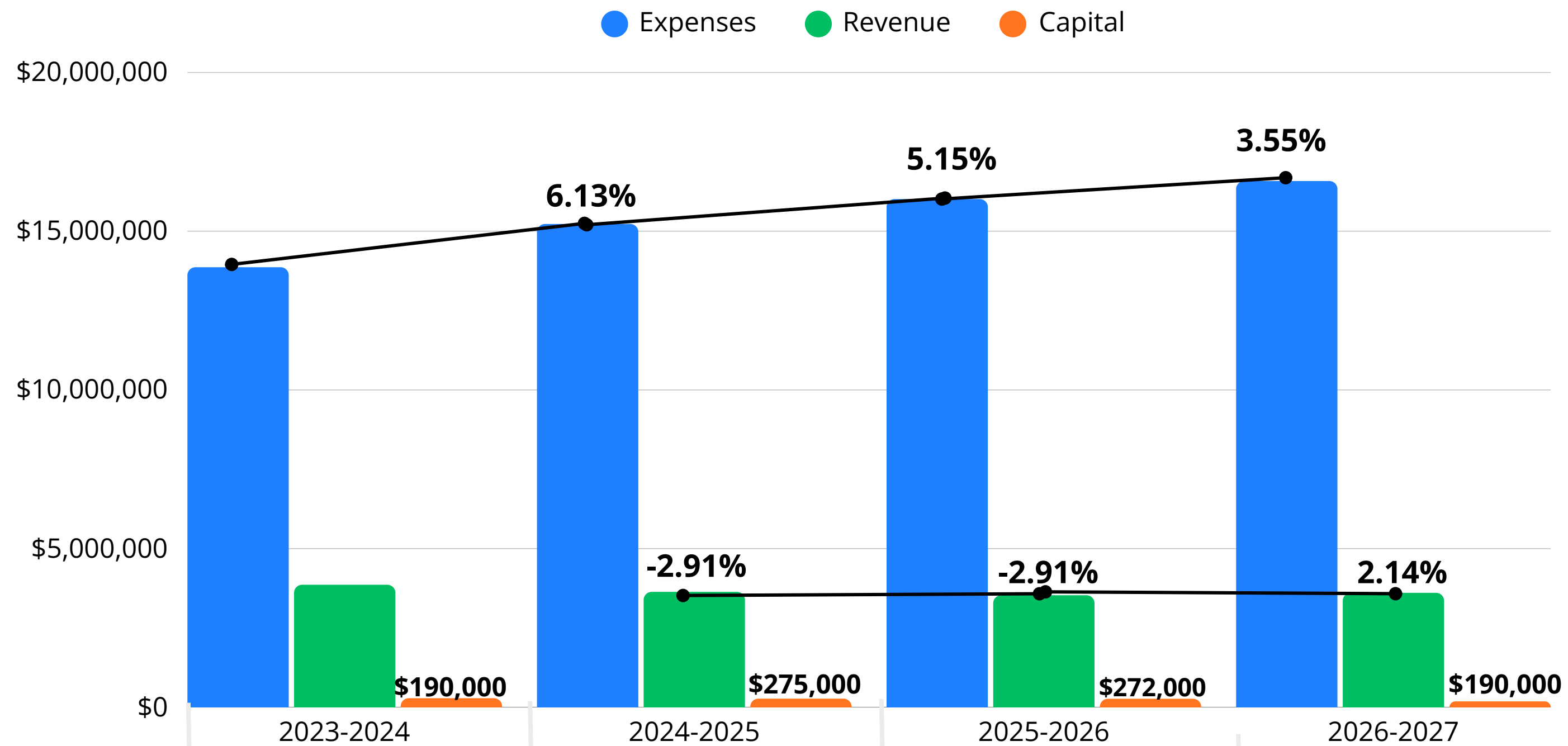
+ \$111,477

0.7% ← Remaining
Operating
Budget

\$568,269

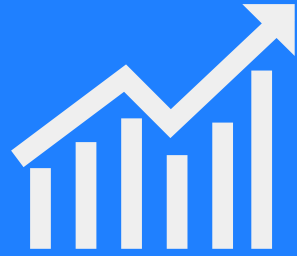
3.55% ← Total
Operating
Budget
Increase

Budget Look Back



Operating Expenses	\$13,863,609	\$14,975,400	\$16,010,208	\$16,578,477
Revenue	\$3,862,733	\$3,639,001	\$3,532,994	\$3,608,601
Capital Reserve Funding	\$190,000	\$275,000	\$272,000	\$190,000

Cost Per Pupil vs. Inflation

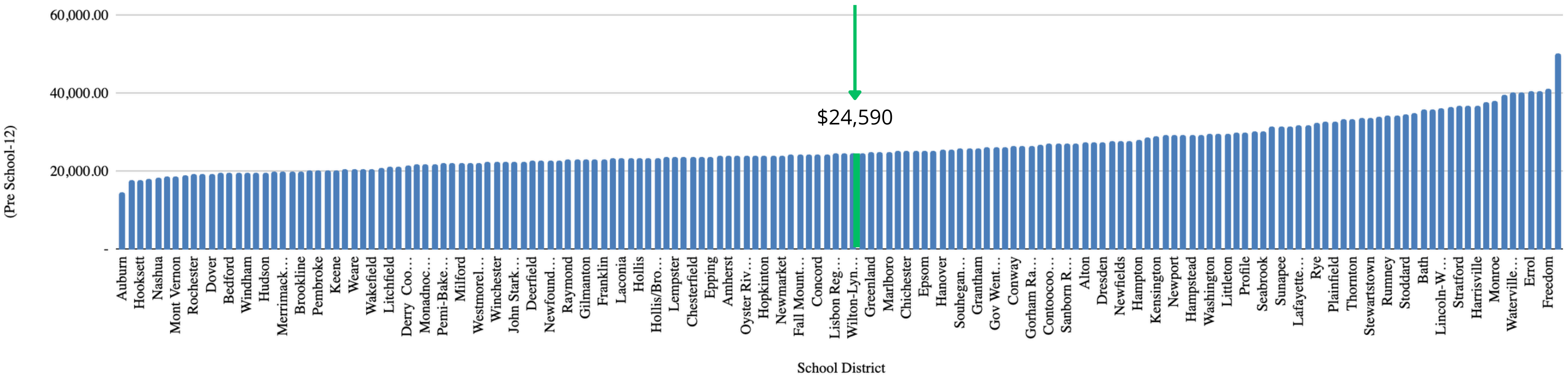


	SAU63 Cost Per Pupil	State Cost Per Pupil	Inflation
7 year Average	3.02%	5.27%	3.53%

	SAU63 Cost Per Pupil	State Cost Per Pupil	Inflation
2025	13.85%	5.36%	3.3%
2024	7.87%	6.02%	3.5%
2023	1.82%	4.76%	2.6%
2022	9.66%	5.24%	6.1%
2021	-3.99%	9.57%	5.9%
2020	-3.95%	2.92%	1.4%
2019	-4.09%	3.03%	1.9%

Cost Per Pupil

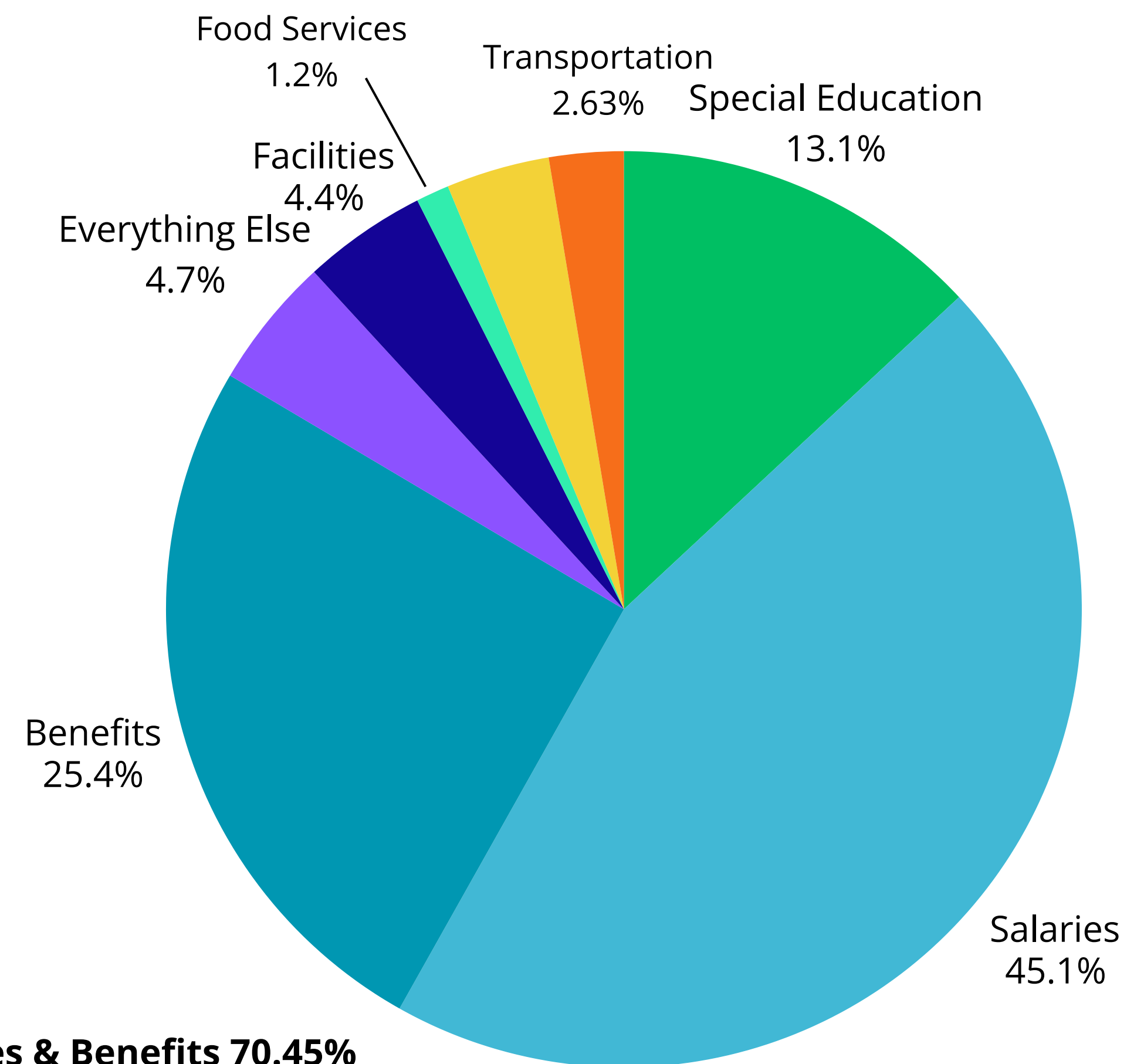
2025 Cost Per Pupil



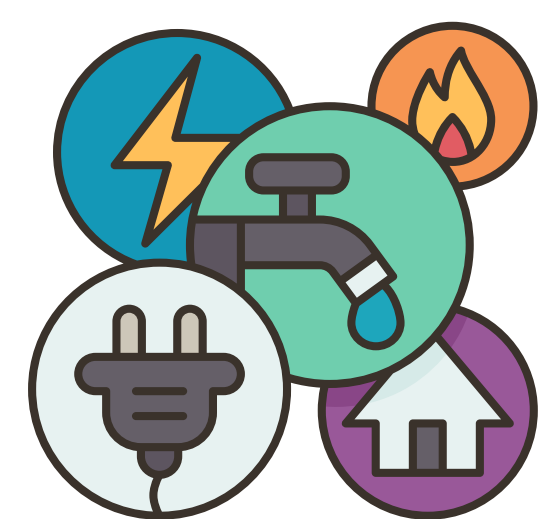
State Average: \$22,699.85

Source: NH Department of Education

More than 95% of the district's budget is driven by these areas.



Legal Requirements



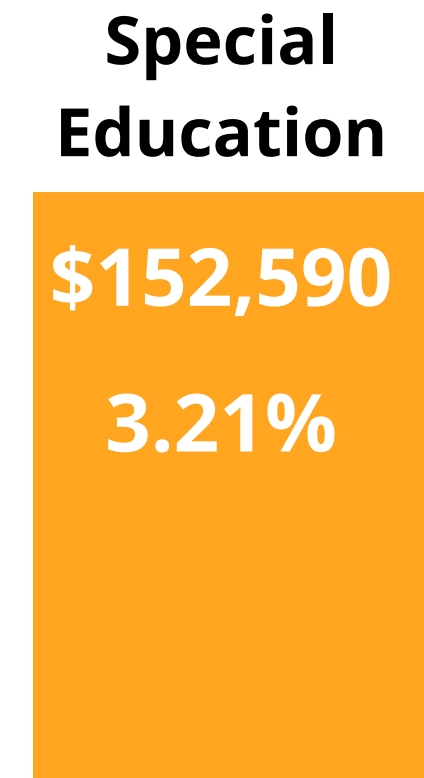
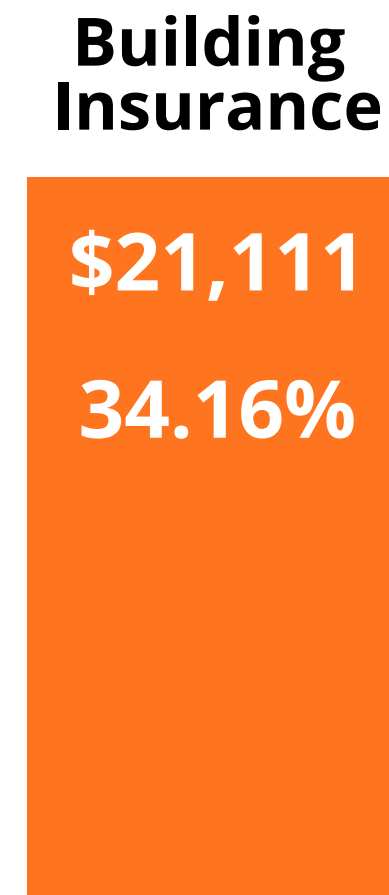
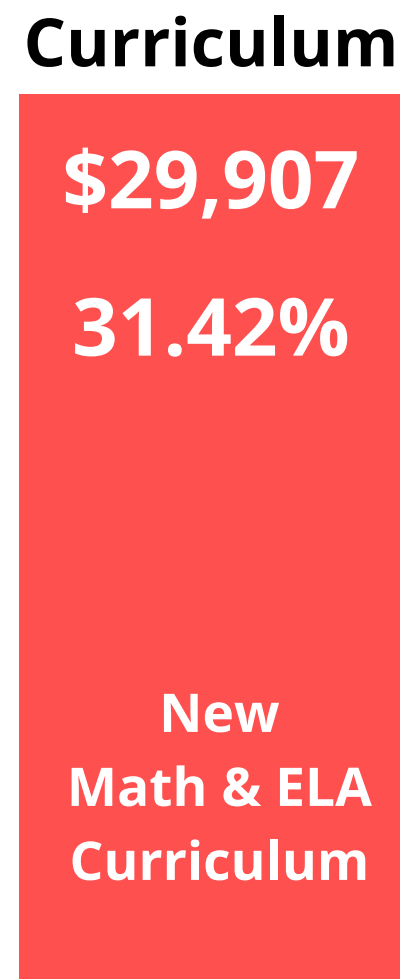
Operational Costs



Contract Obligations

Salaries & Benefits 70.45%

Largest Increases



Transportation
(\$34,240 | 9.9%)

Out of District Tuition
(\$121,749 | 23.05%)

Largest Savings

Salaries

\$118,408

-1.6%



Bond Interest

\$28,515
per year
(2034)



Transportation Contract

\$24,109
-5.51%



Oil (SAU/LCS/WLC)

\$11,800
-12.1%



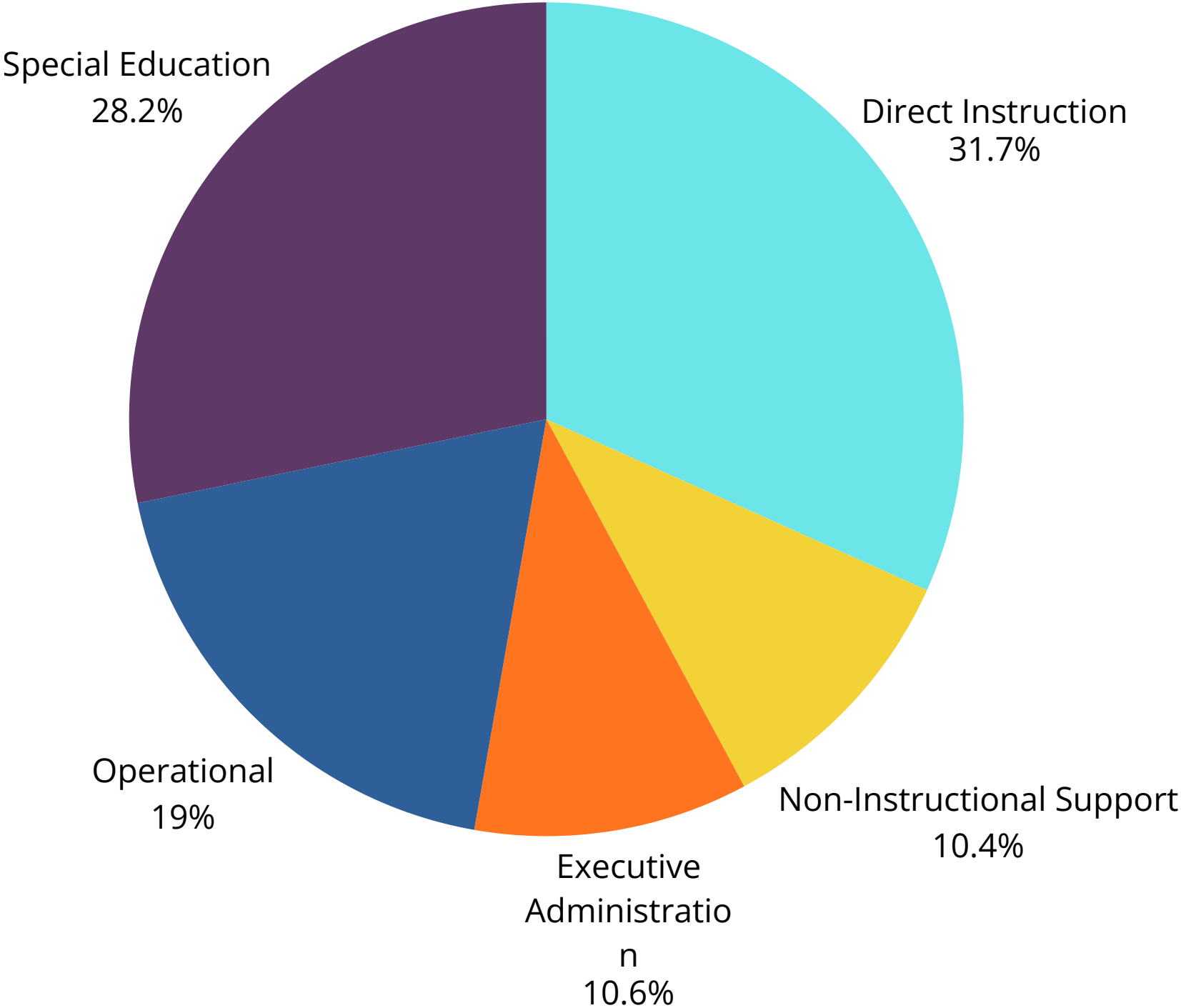
Student Teaching Program

\$4,999



Budget Overview – District Wide

FY27 Proposed Budget	Increase/ Decrease	Change from FY26 - \$	Change from FY26 - %
\$16,578,477	Increase	\$568,269	3.55%



	FY27 Proposed Budget
Direct Instruction	\$5,259,016
Non-Instructional Support	\$1,726,631
Executive Administration	\$1,669,087
Operational	\$3,151,300
Special Education	\$4,772,442

Budget Overview

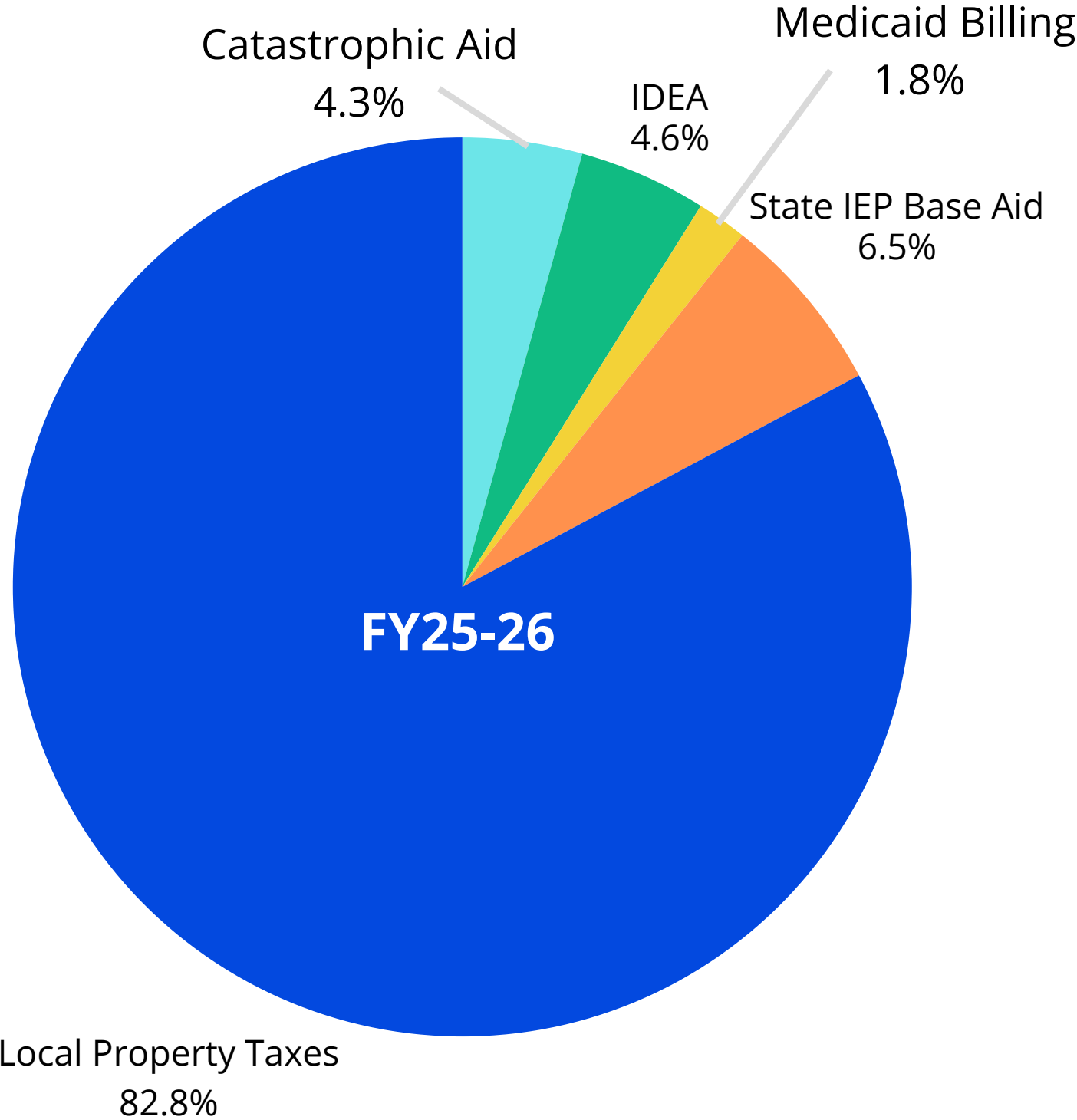
	FY27 Proposed Budget	Increase/ Decrease	Change from FY26 - \$	Change from FY26 - %
LCS	\$550,871	Decrease	-\$26,379	-4.57%
FRES	\$2,860,043	Increase	\$313,878	12.33%
WLC	\$3,903,645	Increase	\$164,678	4.40%

Budget Overview

	FY27 Proposed Budget	Increase/ Decrease	Change from FY26 - \$	Change from FY26 - %
Facilities	\$1,284,045	Decrease	\$13,941	-1.07%
Technology	\$594,851	Increase	\$89,165	4.94%
Food Services	\$434,365	Increase	\$20,380	4.92%
Curriculum	\$125,091	Increase	\$21,907	31.42%
Central Office	\$1,250,531	Increase	\$22,871	1.86%

Special Education

FY27 Proposed Budget	Increase/ Decrease	Change from FY26 - \$	Change from FY26 - %
\$4,772,442	Increase	\$187,786	4.10%



What are the consequences of underfunding federally required services?

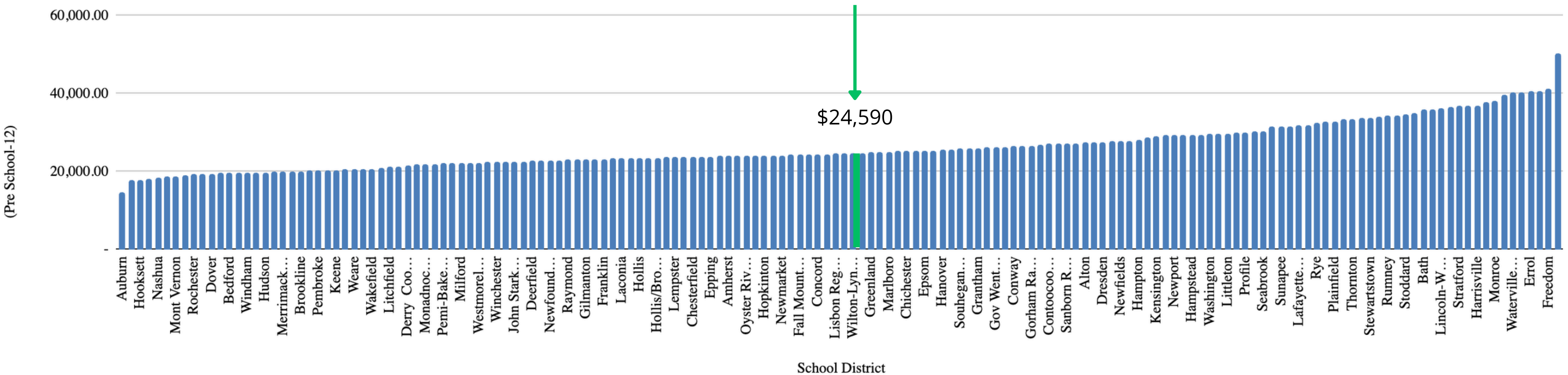
Tax payers & districts are at odds.

Meeting student needs often means cutting the budget elsewhere.

Mid-year enrollment or changes make accurate budgeting difficult.

Cost Per Pupil

2025 Cost Per Pupil



State Average: \$22,699.85

Source: NH Department of Education

Cost Per Pupil – Table

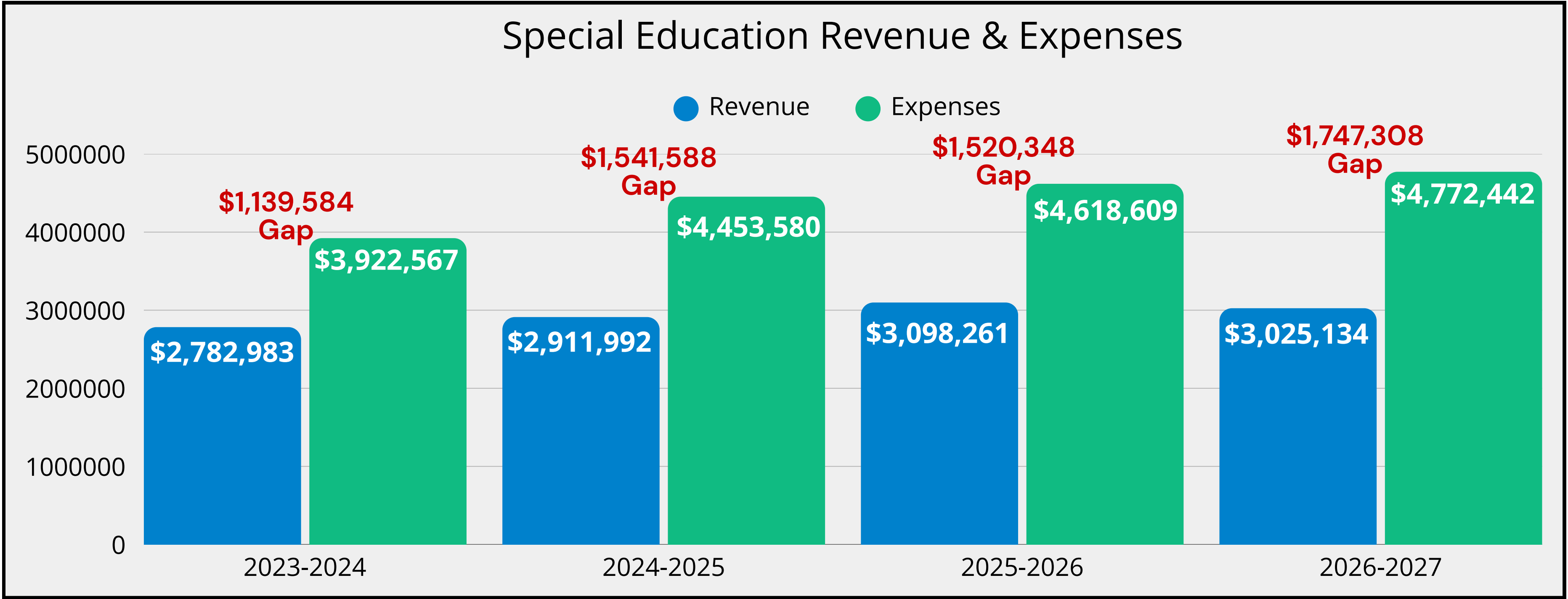
Cost Per Pupil	FY27 Proposed	FY26 budgeted	FY25 Actual	FY24 Actual
Total Cost*:	\$31,399	\$30,322	\$28,479	\$25,790

*All expenditures, including tuition paid, transportation, and debt services. No revenue backed out.

Special Education: (in-district)	\$55,827	\$54,813	\$52,806	\$49,882
Special Education: (out-of-district)	\$92,857	\$88,402	\$120,433	\$74,781

General Education	\$22,104	\$21,317	\$20,664	\$19,145
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Special Education Revenue Gap



Special Education Revenue Sources:

1. State Base aid
2. Special Education State Aid (catastrophic aid)
3. Medicaid Billing
4. IDEA Federal Grant funds

Recap

FY27 Proposed: Operating Expenses	Increase/ Decrease	Change from FY26 - \$	Change from FY26 - %
\$16,578,477	Increase	\$568,269	3.55%

\$456,792

2.85% ← Benefits

+ \$111,477

0.7% ← Remaining Operating Budget

\$568,269

3.55% ← Total Operating Budget Increase

7 Year Average Cost Per Pupil: 3.02%



**BELOW
Inflation**

How does this impact taxes?

LYNDEBOROUGH

\$171,958

← 30.26%

Net increase
\$568,269

WILTON

→ 69.74%

\$396,311



Average Home Value:
\$417,500



\$0.4904 per
\$1,000



Est. Annual
Tax Increase: **\$204.74**



Average Home Value:
\$365,000



\$0.6872 per \$1,000



Est. Annual Tax Increase: **\$250.84**



Thank You

OPEN ENROLLMENT

February 10, 2026

What is Open Enrollment?

- In New Hampshire law, an “open enrollment public school” means any public school which provides education to its resident students while also choosing to accept students from outside its district
- In 2009, the open enrollment law prescribed a tuition formula (not less than 80% of the sending districts cost per pupil)
- It also provided the ability for a school district to limit the number of “resident pupils who may attend open enrollment schools located inside and outside the school district”

Are there NH open enrollment schools?

- Between 2009 and November 2025, Prospect Mountain in Alton, NH was the only open enrollment school district. They voted in 2022 to be an open enrollment district – accepting students into the district, while permitting 0% students to tuition out-of-district. Their primary goal was to support the district's declining student enrollment
- On October 15, 2025, the New Hampshire Supreme Court ruled that “a sending school district is required to pay tuition to an open enrollment receiving school in another district even if the sending district has not adopted an open enrollment program”

Communities must decide

- Communities will need to decide whether they are willing to accept students, how many they will accept, and whether they will send students with tuition outside the district
- Based on current interpretation, **ONLY** districts that vote to be an open enrollment district can receive tuition students **AND** limit the number of tuition students they agree to send outside the district

WLCSD Warrant Article

Article 4: Open Enrollment

Shall the Wilton-Lyndeborough Cooperative School District vote to adopt an Open Enrollment school program, designating grades 1-12 at Florence Rideout Elementary School and Wilton-Lyndeborough Cooperative Middle/High School as open enrollment schools pursuant to NH RSA 194:D, for the purpose of enabling the District to admit non-resident students to the High School and Elementary School pursuant to RSA 194-D, with 100% of its eligible resident pupils permitted to attend the District's schools and 0% of its resident pupils in grades preschool-12 permitted to attend open enrollment schools located outside of the District, and further, to limit the number of non-resident pupils who may attend the Middle-High School and Elementary School under provision of RSA 194-D to no more than 10% of the District's current enrollment in grades 1-12 and to allow the administration to set admission standards and criteria as well as a maximum capacity for each school, grade, and program within that total number.

PROS and CONS

❖ If our community votes NO to adopt the Open Enrollment warrant article then:

- If a resident parent/guardian chooses to enroll their student(s) at an Open Enrollment school, WLCSD will be responsible for paying tuition to the receiving district
- WLCSD would NOT be able to place a cap on the number of tuition students leaving the district
- WLCSD would not be required to accept students from outside the school district
- We would pay approximately \$20,000 to another school district for each student + additional cost such as special education

❖ If our community votes YES to adopt the Open Enrollment warrant article then:

- WLCSD can accept up to 10% (50-55) tuition students in grades 1-12 from outside the district
- WLCSD **can** limit the number of resident students it sends with tuition (0%) to open enrollment schools outside of Wilton-Lyndeborough
- WLCSD can select students based on aptitude, academic achievement, or need, provided that the criteria is directly related to the academic goals of the school

What is the potential impact on WLCSD if the Open Enrollment warrant article is not approved?

If the warrant article is NOT supported then we risk:

- Financial instability and uncertainty – loss of funding and budget shortfalls
- The inability to build a staff, issue contracts, and finalize courses
- Having to consider eliminating programs
- Ambiguity with special education services

HOW MANY STUDENTS WITH TUITION COULD LEAVE WLCSD BEFORE SCHOOL CLOSURE BECOMES A VIABLE AND NECESSARY OPTION FOR THE DISTRICT?

Looking ahead at current legislation

There is pending legislation proposing to make further amendments to the open enrollment statute; if these proposed amendments become the law, then districts could:

- ❖ **No longer limit the number of resident students who could attend open enrollment schools in other districts**
- ❖ **Only deny a transfer if the incoming student was expelled, had a history of documented discipline issues, a history of chronic absenteeism, and/or the grade/school had reached its stated capacity**
- ❖ **Face paying up to 100% of its average per pupil cost to another district**

NOTE: If pending legislation becomes law, then the current Open Enrollment law would be repealed

Wilton-Lyndeborough Cooperative
Support Staff Association (**WLCSSA**)
Collective Bargaining Agreement (CBA)

FY 2027 – FY 2029

Investing in Students by Investing in People

We are:

- Special Education paraprofessionals (13)
- Classroom paraprofessionals (2)
- Part-time secretaries (2)
- Part-time custodians (2)
- Bus monitors (1)

Essential to Student Success

OUR SUPPORT STAFF:

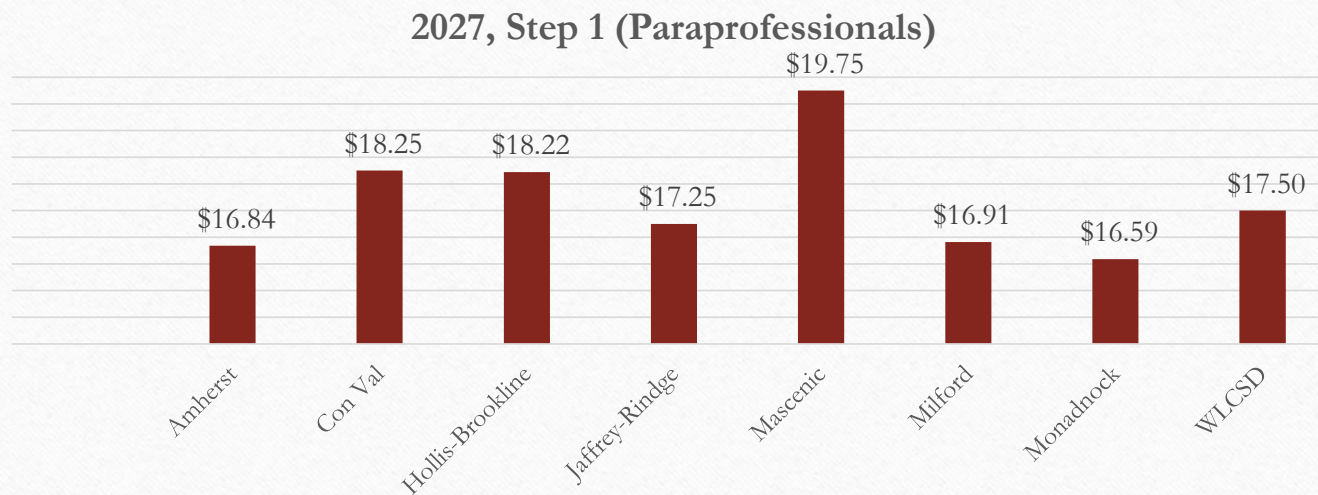
- Provide direct academic and behavioral support
- Build strong relationships with students, families, and teachers
- Maintain daily school operations
- Ensure safe, clean, and welcoming schools
- Enforce transportation safety procedures

Workforce Challenges

- Recruitment and retention difficulties
- Competition with private sector wages
- Increased student academic and behavior needs

Why a Strong CBA Matters

- Competitive wages –



Competitive wages reduces staff turnover disruptions, provides consistency & stability for our students, and contributes to academic outcomes

Additional CBA highlights:

- Adds three holidays – one per year
- Added ability to carry over additional unused sick days
- Increased incentive to decline District health insurance
- Increased Military Reserve/National Guard duty paid leave (5 to 14)
- Reaffirms evaluation language

Article 6: Collective Bargaining Agreement between School Board and Support Staff

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 Cooperative Support Staff Association which calls for the following increases in salaries and benefits at the current staffing level

Fiscal Year Estimated Increase:

2026-2027 \$66,818

2027-2028 \$26,599

2028-2029 \$27,572

and further to raise and appropriate the sum of \$66,818 for the 2026-2027 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)

Recommended by the School Board 7-1-1

Recommended by the Budget Committee 6-0-2

Estimated Tax Net Impact Lyndeborough: \$.06/\$1,000 assessed value

Estimated Tax Net Impact Wilton: \$.08/\$1,000 assessed value

TAX IMPACT

The estimated cost increase for the contract for the first year is \$66,818, \$26,599 for the second year, and \$27,572 for the third year

Wilton

Using the current apportionment formula, Wilton is responsible for 69.74 % of this amount which is \$46,597 in year one; this equals \$.08 per \$1,000 of assessed value

For a home valued at \$365,000 in Wilton, this represents an estimated annual tax increase of \$29.07 in year one

Lyndeborough

Using the current apportionment formula, Wilton is responsible for 30.26 % of this amount which is \$ 20,221 in year one; this equals \$.06 per \$1,000 of assessed value

For a home valued at \$417,500 in Lyndeborough, this represents an estimated annual tax increase of \$24.07 in year one

Warrant Article 8– Building and Roads Capital Reserve Fund

To see if the Wilton-Lyndeborough Cooperative School District will vote to raise and appropriate the sum of \$190,000 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)

The School Board recommends this Warrant Article 6-0-3

The Budget Committee recommends this Warrant Article 7-0-1

Estimated Tax Impact Lyndeborough - \$.16/\$1,000 assessed value

Estimated Tax Impact Wilton - \$.23/\$1,000 assessed value

Building and Roads Capital Reserve Fund Costs for Residents

The total cost of the Warrant Article is \$190,000

Using the current apportionment formula:

- **LYNDEBOROUGH** is responsible for 30.26% of this amount, or \$57,500
 - This represents an increase of \$.16 / \$1,000 of assessed value
 - For the average home in Lyndeborough valued at \$ 417,500 , the *estimated tax impact is \$68.46*
- **WILTON** is responsible for 69.74% of this amount, or \$132,500
 - This represents an increase of \$.23 / \$1,000 of assessed value
 - For the average home in Wilton valued at \$365,000, the *estimated tax impact is \$83.87*

Projects Completed/In-Progress – March to August 2026

LCS

- Replace boiler
- Repoint brick pillars at entrance

FRES

- Repair steps (1895 section)
- Bleacher repair
- Replace 2nd floor tiles (older section)

WLC

- Rebuild the home softball dugout
- Bleacher repair
- Locker room renovation
- Replace VCT floor tiles (two sections)
- Replace carpet in library & front office
- Replace ceiling tiles (1st section)
- Replace bathroom sinks/countertops (MS)

Facilities/Capital Improvement Plan Projects to be Completed Over the Next 3 Years (funded by Capital Reserve Fund)

- Pave road to WLC (wear coat)
- Replace WLC drop ceilings (phases 2 & 3)
- Replace sinks, fixtures, and partitions in Middle School and High School bathrooms
- Replace two Middle School classroom dividers
- Replace FRES 3rd floor tiles (older section)
- Replace carpet in library and music rooms at FRES
- Replace kitchen dishwasher