



Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

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Peter Weaver
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Kristie LaPlante
Business Administrator

BUSINESS ADMINISTRATOR REPORT

August 12, 2025

Although we are a small District, we are still required to meet the same local, state, and federal requirements of even the largest Districts in the State. The District's total operating budget for FY26 is \$16,397,395 (General Fund, Food Service Funds, Grants Fund combined). The **Business Office** is staffed by two employees:

- Lori Spurrell – Lori is our Payroll and Human Resources Administrator and Accounts Payable Specialist. In general, she is responsible for all employee onboarding, generating contracts for all staff and stipend positions, managing and administering our employee benefits, bi-weekly payroll, and bi-weekly Accounts Payable.
- Kristie LaPlante – Business Administrator. In general, I am responsible for planning, administration, and conduct of the business and financial operations of the Wilton-Lyndeborough School District, including Risk Management, Facilities, Food Service, Student Transportation, procurement and support of all major contracts, and Financial Management

I am in the process of closing out the **FY25 Budget**. Our non-audited financials show \$304,047 (2%) in unspent funds at year end and roughly \$50,000 in surplus revenues. I am working on completing the DOE-25 Financial Report for FY25, which is a comprehensive report on our program and building level expenditures and revenues for our General Fund, Food Service Fund, Grants Fund, and Capital Projects. The document is integral when establishing per pupil costs for each building and is used as a basis for additional reporting as part of establishing the Tax Rates in our communities.

The existing “**Full Time Support Staff Employee Handbook**” is antiquated and inadequate at best. To better present and communicate important information about the District's employment practices, policies, procedures, and benefits, the Business Office has been working to rewrite the Handbook. In accordance with Board Policy CHCA – Approval of Handbooks and Directives, I will bring the Handbook forward at a future meeting for Board approval.

The District has several **Contracts up for Renewal** this year. In addition to working to negotiate a mutually beneficial and successful Collective Bargaining Agreement for Support Staff Association, this fall, the Business Office will be issuing RFPs for several cost items:

- Electricity
- Waste Disposal
- Pest Control
- Regular Transportation
- Special Ed Transportation

The **FY27 Budget Process** has started in the Business Office. In a few weeks I will be meeting with Administrators to evaluate and establish funding for the first full draft of the FY27 Budget to be presented at a joint meeting of the School Board and Budget Committee on September 23, 2025. Superintendent Weaver and I will be working closely with our Administrators to evaluate essential needs and staffing to meet the Budget Committee's request to start the Budget with a zero percent increase.

Last year, the District had one non-resident student whose parents paid tuition for their student to attend the High School. The student's family would like to enroll their child at the High School again for the 2025-2026 School Year, which requires the Board's approval (Policy JFAB). At this meeting I will be asking for the Board's **approval of a non-resident student** at last year's tuition rate of \$8,000.

<u>TYPE</u>	<u>BUDGET</u>	<u>YTD</u>	<u>BALANCE</u>	<u>YTD Budget % Remaining</u>
100's Object Codes - Salaries	\$ 7,206,505	\$ 6,831,451	\$ 375,054	5.20%
200's Object Codes - Employee Benefits	\$ 3,263,209	\$ 3,208,658	\$ 54,551	1.67%
SUBTOTAL - Wages, Benefits	\$ 10,469,714	\$ 10,040,109	\$ 429,605	4.10%
240 Object Codes - Tuition Reimbursement	\$ 29,000	\$ 18,548	\$ 10,452	36.04%
290 Object Codes - Staff Development	\$ 38,506	\$ 22,968	\$ 15,538	40.35%
SUBTOTAL -Other Benefits	\$ 67,506	\$ 41,516	\$ 25,990	38.50%
<u>Non-Salary & Benefits</u>	<u>BUDGET</u>	<u>YTD</u>	<u>BALANCE</u>	
1100-s - Regular Ed	\$ 232,790	\$ 152,800	\$ 79,990	34.36%
1200's - Special Ed	\$ 493,151	\$ 736,309	\$ (243,158)	-49.31%
1300's - Vocational Ed	\$ 15,001	\$ 10,039	\$ 4,962	33.08%
1400's - Co Curricular	\$ 109,553	\$ 112,459	\$ (2,906)	-2.65%
2100's - Student Support Services	\$ 707,448	\$ 657,707	\$ 49,741	7.03%
2200's - Staff Support Services	\$ 23,540	\$ 14,372	\$ 9,168	38.95%
2300's - Administrative Services	\$ 54,432	\$ 39,064	\$ 15,368	28.23%
2400's - School Administrative Services	\$ 67,478	\$ 43,109	\$ 24,369	36.11%
2500's - Business Services	\$ 52,256	\$ 53,687	\$ (1,431)	-2.74%
2600's - Maintenance	\$ 732,218	\$ 639,805	\$ 92,413	12.62%
2700's - Transportation	\$ 746,446	\$ 888,212	\$ (141,766)	-18.99%
2800's - Technology Services	\$ 112,089	\$ 109,259	\$ 2,830	2.52%
5000's - Debt P&I	\$ 604,700	\$ 604,700	\$ -	0.00%
5220 - Food Service Operations	\$ 412,347	\$ 453,475	\$ (41,128)	-9.97%
5250's - Transfer to Cap Reserves	\$ 275,000	\$ 275,000	\$ -	0.00%
SUBTOTAL	\$ 4,638,449	\$ 4,789,997	\$ (151,548)	-3.27%
TOTAL	\$ 15,175,669	\$ 14,871,622	\$ 304,047	2.00%