

09.23.25 School Board and Budget Committee

													Compare FY27 1st Draft to	
													FY26 Budget	
BUSINESS OFFICE						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES		
Line						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%
1	04	2313	580	01		BUSOFF - Treasurer Mileage Reimbursement	\$100	\$0	\$50	\$0	\$50	\$1		
2	04	2313	810	01		BUSOFF - Treasurer Dues, Fees, Membership	\$50	\$0	\$50	\$0	\$50	\$50		
3	04	2410	290	01		SAU - Principal Professional Development	\$4,500	\$0	\$4,000	\$2,253	\$0	\$0	This line is now apportioned in each building (starting in FY26)	\$0
4	04	2510	290	01		BUSOFF - Professional Development	\$2,700	\$0	\$2,700	\$1,769	\$2,000	\$1,500	PD, Classes for two staff members	(\$500)
5	04	2510	330	01		BUSOFF - Professional Services	\$2,000	\$2,009	\$2,000	\$0	\$2,000	\$1,000	As needed specialty Assistance	(\$1,000)
6	04	2510	331	01		BUSOFF - Fiscal Contract Services	\$1,000	\$0	\$1	\$0	\$1	\$1		\$0
7	04	2510	534	01		BUSOFF - Postage and meter rental	\$950	\$349	\$950	\$846	\$650	\$650		\$0
8	04	2510	550	01		BUSOFF - Printing	\$1,400	\$0	\$100	\$0	\$100	\$50		(\$50)
9	04	2510	580	01		BUSOFF - Travel, Conference, Mileage Reimburse	\$1,200	\$340	\$1,200	\$592	\$1,000	\$750		(\$250)
10	04	2510	610	01		BUSOFF - Office Supplies & Materials	\$1,300	\$2,991	\$2,600	\$1,348	\$2,600	\$2,250		(\$350)
11	04	2510	810	01		BUSOFF - Dues, Fees, Membership	\$550	\$539	\$500	\$400	\$500	\$500		\$0
12	04	2510	890	01		BUSOFF - Financial Audit	\$18,500	\$0	\$18,500	\$27,521	\$25,000	\$25,000		\$0
13	04	5110	910	11		BUSOFF - FRES Bond - Prinicpal	\$380,000	\$380,000	\$400,000	\$400,000	\$415,000	\$430,000	Per Bond docs	\$15,000
14	04	5120	830	11		BUSOFF - FRES Bond - Interest	\$224,590	\$224,590	\$204,700	\$204,700	\$188,068	\$174,970	Per Bond docs	(\$13,098)
15	04	5221	930	00		BUSOFF - Transfer to Food Service Fund	\$1	\$15,615	\$1	\$1	\$1	\$1	FY25 Actual is still being finalized	\$0
16						Salaries	\$172,825	\$166,075	\$168,000	\$172,290	\$182,360	\$187,310	2.25 FTE in Business Office (1.0 Business Administrator, 1.0 PR/HR, .25 AP), District Treasurer	\$4,950
17						Employer Taxes (Fica/Medi, UC, WC)	\$11,782	\$13,525	\$13,886	\$13,957	\$15,044	\$15,471		\$427
18						Employer Benefits (Health, Dental, ADD, Life, NHRS)	\$74,242	\$69,461	\$71,681	\$72,865	\$78,109	\$84,402	Health estimate 15% increase, Dental estimate 8% increase	\$6,293
						Subtotal - Business Office	\$897,690	\$875,494	\$890,919	\$898,542	\$912,533	\$923,906		\$11,373 1.25%
	CURRICULUM COORDINATOR					FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%
19	04	2212	290	01		CURR - Cooridnator Professional Development	\$1,500	\$249	\$1,500	\$410	\$1,500	\$1,000		(\$500)
20	04	2212	290	11		CURR - FRES Curriculum Development PD	\$1,500	\$8,325	\$1	\$5,940	\$1	\$9,040	Includes i-Ready PD	\$9,039
21	04	2212	290	12		CURR - LCS Curriculum Development PD	\$1,500	\$1,665	\$1	\$1,188	\$1	\$2,325	Includes i-Ready PD	\$2,324
22	04	2212	290	WLC		CURR - WLC Curriculum Development PD	\$2,500	\$9,010	\$2	\$6,072	\$2	\$5,295	Includes i-Ready PD	\$5,293
23	04	2212	321	01		CURR - Coordinator CSP	\$1	\$0	\$1	\$0	\$1	\$1		\$0
24	04	2212	322	11		CURR - FRES Contracted Professional Development	\$6,000	\$0	\$500	\$1,953	\$1,250	\$1,000	Behavior Management PD	(\$250)
25	04	2212	322	12		CURR - LCS Contracted Professional Development	\$2,000	\$0	\$500	\$53	\$1,250	\$500	Behavior Management PD	(\$750)
26	04	2212	322	WLC		CURR - WLC Contracted Professional Development	\$4,000	\$311	\$1,000	\$845	\$2,500	\$2,500	Includes additional funding for Behavior Management PD	\$0
27	04	2212	580	01		CURR - Coordinator Mileage Reimbursement	\$1,800	\$0	\$1,500	\$280	\$400	\$400		\$0
28	04	2212	610	01		CURR - Coordinator Supplies & Materials	\$200	\$0	\$200	\$0	\$100	\$100		\$0
29	04	2212	649	01		CURR - Coordinator Prof. Books & Publications	\$300	\$281	\$300	\$157	\$300	\$200		(\$100)
30	04	2212	649	11		CURR - FRES Professional Books & Publications	\$0	\$0	\$0	\$0	\$300	\$200		(\$100)
31	04	2212	649	12		CURR - LCS Professional Books & Publications	\$0	\$0	\$0	\$0	\$300	\$200		(\$100)
32	04	2212	649	WLC		CURR - WLC Professional Books & Publications	\$600	\$0	\$600	\$144	\$600	\$400		(\$200)
33	04	2212	810	01		CURR - Coordinator Dues, Fees, Membership	\$1,300	\$239	\$1,000	\$275	\$1,205	\$600		(\$605)
34						Salaries	\$81,500	\$63,600	\$72,644	\$68,144	\$75,290	\$77,000	.8 FTE Curriculum Coordinator (~32 hrs/week), Curriculum Work stipends for teachers	\$1,710
35						Employer Taxes (Fica/Medi, UC, WC)	\$6,732	\$5,104	\$6,000	\$5,309	\$6,213	\$6,361		\$148
36						Employer Benefits (Health, Dental, ADD, Life, NHRS)	\$25,926	\$20,875	\$22,864	\$21,542	\$24,092	\$28,043	Health estimate 15% increase, Dental estimate 8% increase	\$3,951
						Subtotal - Curriculum Coordinator	\$137,359	\$109,658	\$108,613	\$112,313	\$115,305	\$135,165		\$19,860 17.22%
	FACILITIES					FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%
37	04	2620	290	01		FAC - Professional Development	\$1	\$0	\$1	\$0	\$0	\$1		\$1
38	04	2620	330	01		FAC - Staffing Agency	\$1	\$0	\$0	\$0	\$0	\$1		\$1

Wilton-Lyndeborough Cooperative School District
FY27 Budget - 1st Draft (does not include Federal Grants)
09.23.25 School Board and Budget Committee

												Compare FY27 1st Draft to	
												FY26 Budget	
						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES	
39	04	2620	411	11	FAC - FRES Water/Sewer	\$22,500	\$25,882	\$25,500	\$26,193	\$26,500	\$26,500		\$0
40	04	2620	411	WLC	FAC - WLC Water/Sewer	\$29,000	\$31,544	\$35,000	\$33,513	\$34,000	\$34,000		\$0
41	04	2620	421	11	FAC - FRES Disposal Services	\$6,200	\$5,813	\$10,850	\$5,611	\$6,200	\$6,000		(\$200)
42	04	2620	421	12	FAC - LCS Disposal Services	\$3,100	\$2,771	\$5,475	\$2,771	\$3,100	\$3,000		(\$100)
43	04	2620	421	WLC	FAC - WLC Disposal Services	\$6,200	\$5,603	\$11,000	\$5,603	\$6,200	\$5,700		(\$500)
44	04	2620	422	11	FAC - FRES Snow Plowing Services	\$7,350	\$3,976	\$7,350	\$8,507	\$7,350	\$7,350		\$0
45	04	2620	422	12	FAC - LCS Snow Plowing Services	\$3,150	\$3,976	\$3,150	\$2,783	\$3,150	\$3,150		\$0
46	04	2620	422	WLC	FAC - WLC Snow Plowing Services	\$10,500	\$7,952	\$10,500	\$9,940	\$10,500	\$10,500		\$0
47	04	2620	424	11	FAC - FRES Lawn & Grounds Care	\$800	\$148	\$800	\$561	\$800	\$800		\$0
48	04	2620	424	12	FAC - LCS Lawn & Grounds Care	\$1,000	\$3	\$1,000	\$3,119	\$1,000	\$1,000		\$0
49	04	2620	424	WLC	FAC - WLC Lawn & Grounds Care	\$3,055	\$7,232	\$3,000	\$3,500	\$3,000	\$3,500		\$500
50	04	2620	430	00	FAC - 3-Year Facility Improvement Plan	\$50,000	\$12,888	\$27,500	\$2,541	\$27,500	\$27,500		\$0
51	04	2620	430	01	FAC - SAU Building Repairs & Maintenance	\$400	\$1,185	\$400	\$0	\$400	\$400		\$0
52	04	2620	430	11	FAC - FRES Building Repairs & Maintenance	\$31,000	\$75,090	\$36,000	\$41,664	\$31,000	\$33,000		\$2,000
53	04	2620	430	12	FAC - LCS Building Repairs & Maintenance	\$19,000	\$13,380	\$19,000	\$8,951	\$19,000	\$15,000		(\$4,000)
54	04	2620	430	WLC	FAC - WLC Building Repairs & Maintenance	\$64,000	\$141,690	\$69,000	\$82,926	\$64,000	\$64,000		\$0
55	04	2620	520	01	FAC - SAU Building Insurance	\$0	\$0	\$0	\$1,075	\$0	\$1,265	Estimate 15% increase	\$1,265
56	04	2620	520	11	FAC - FRES Building Insurance	\$17,773	\$17,773	\$20,421	\$20,421	\$23,484	\$23,485	Estimate 15% increase	\$1
57	04	2620	520	12	FAC - LCS Building Insurance	\$5,141	\$5,145	\$5,913	\$4,837	\$6,800	\$5,565	Estimate 15% increase	(\$1,235)
58	04	2620	520	WLC	FAC - WLC Building Insurance	\$23,857	\$23,853	\$27,408	\$27,407	\$31,519	\$31,520	Estimate 15% increase	\$1
59	04	2620	580	01	FAC - Conference Fees, Vehicle Fuel	\$1,500	\$804	\$1,500	\$871	\$1,500	\$1,500		\$0
60	04	2620	610	01	FAC - SAU Custodial and Building Maint. Supplies	\$400	\$98	\$400	\$92	\$400	\$400		\$0
61	04	2620	610	11	FAC - FRES Custodial and Building Maint. Supplies	\$14,000	\$27,513	\$15,000	\$15,952	\$20,000	\$20,000		\$0
62	04	2620	610	12	FAC - LCS Custodial and Building Maint. Supplies	\$5,000	\$5,563	\$5,000	\$4,231	\$5,000	\$5,000		\$0
63	04	2620	610	WLC	FAC - WLC Custodial and Building Maint. Supplies	\$16,500	\$31,961	\$17,500	\$17,423	\$22,000	\$20,000		(\$2,000)
64	04	2620	622	01	FAC - SAU Electricity	\$4,600	\$4,774	\$4,600	\$4,170	\$4,800	\$4,800		\$0
65	04	2620	622	11	FAC - FRES Electricity	\$67,300	\$78,179	\$67,300	\$81,708	\$80,000	\$85,000		\$5,000
66	04	2620	622	12	FAC - LCS Electricity	\$19,300	\$19,285	\$19,300	\$16,814	\$19,300	\$19,300		\$0
67	04	2620	622	WLC	FAC - WLC Electricity	\$91,400	\$65,101	\$91,400	\$87,197	\$70,000	\$80,000		\$10,000
68	04	2620	624	01	FAC - SAU Heat (oil)	\$4,500	\$3,097	\$4,500	\$1,615	\$4,000	\$3,500		(\$500)
69	04	2620	624	11	FAC - FRES Heat (propane)	\$54,000	\$37,308	\$61,750	\$46,195	\$42,000	\$48,000		\$6,000
70	04	2620	624	12	FAC - LCS Heat (oil)	\$9,000	\$7,423	\$9,000	\$6,527	\$8,500	\$8,000		(\$500)
71	04	2620	624	WLC	FAC - WLC Heat (oil)	\$99,000	\$76,224	\$99,000	\$65,088	\$85,000	\$75,000		(\$10,000)
72	04	2620	731	11	FAC - FRES New Equipment	\$5,500	\$4,218	\$500	\$0	\$500	\$500		\$0
73	04	2620	731	12	FAC - LCS New Equipment	\$500	\$5,845	\$250	\$0	\$250	\$500		\$250
74	04	2620	731	WLC	FAC - WLC New Equipment	\$1,100	\$0	\$500	\$0	\$500	\$500		\$0
75	04	2620	735	11	FAC - FRES Replacement Equipment	\$9,500	\$14,083	\$850	\$0	\$1,850	\$850		(\$1,000)
76	04	2620	735	12	FAC - LCS Replacement Equipment	\$1,000	\$559	\$500	\$0	\$500	\$500		\$0
77	04	2620	735	WLC	FAC - WLC Replacement Equipment	\$5,500	\$7,412	\$10,500	\$0	\$20,500	\$10,500		(\$10,000)
78	04	2620	737	11	FAC - FRES Replacement Furniture or Fixtures	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000		\$0
79	04	2620	737	12	FAC - LCS Replacement Furniture of Fixtures	\$500	\$0	\$500	\$0	\$500	\$500		\$0
80	04	2620	737	WLC	FAC - WLC Replacement Furniture or Fxitures	\$2,000	\$0	\$2,000	\$0	\$2,000	\$2,000		\$0
81	04	2620	890	01	FAC - Miscellaneous	\$100	\$0	\$100	\$0	\$100	\$100		\$0
												1 Facilities Manager, 4 FT, 2 PT (30 hrs/week), summer help, school year help as needed, OT	
82					Salaries	\$361,344	\$362,558	\$373,965	\$385,540	\$400,446	\$378,168		(\$22,278)
83					Employer Taxes (Fica/Medi, UC, WC)	\$37,657	\$36,796	\$31,170	\$38,727	\$42,265	\$39,720		(\$2,545)
84					Employer Benefits (Health, Dental, ADD, Life, NHRS)	\$137,117	\$141,355	\$145,295	\$141,331	\$159,572	\$133,690	Health estimate 15% increase, Dental estimate 8% increase	(\$25,882)
					Subtotal - Facilities	\$1,253,346	\$1,316,058	\$1,282,648	\$1,205,403	\$1,297,986	\$1,242,265		(\$55,721)
													-4.29%

Wilton-Lyndeborough Cooperative School District
FY27 Budget - 1st Draft (does not include Federal Grants)
09.23.25 School Board and Budget Committee

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						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES	FY26 Budget	
	FOOD SERVICE					FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%
85	21	3120	430	11	FDSVC - FRES Repairs & Maintenance	\$3,000	\$3,119	\$3,000	\$3,609	\$3,000	\$3,000		\$0	
86	21	3120	430	12	FDSVC - LCS Repairs & Maintenance	\$100	\$0	\$100	\$1,194	\$100	\$100		\$0	
87	21	3120	430	WLC	FDSVC - WLC Repairs & Maintenance	\$8,000	\$11,606	\$8,000	\$19,394	\$10,000	\$10,000		\$0	
88	21	3120	580	11	FDSVC - FRES Mileage Reimbursement, Conf. Fees	\$150	\$0	\$100	\$430	\$300	\$300		\$0	
89	21	3120	580	12	FDSVC - LCS Mileage Reimbursement, Conf. Fees	\$1,000	\$466	\$500	\$18	\$500	\$400		(\$100)	
90	21	3120	580	WLC	FDSVC - WLC Mileage Reimbursement, Conf. Fees	\$300	\$0	\$200	\$515	\$600	\$600		\$0	
91	21	3120	610	11	FDSVC - FRES Non Food Supplies	\$2,500	\$5,159	\$2,500	\$6,016	\$3,500	\$3,500		\$0	
92	21	3120	610	12	FDSVC - LCS Non-Food Supplies	\$850	\$1,240	\$400	\$422	\$1,000	\$500		(\$500)	
93	21	3120	610	WLC	FDSVC - WLC Non-Food Supplies	\$6,000	\$9,907	\$6,000	\$12,177	\$7,000	\$7,000		\$0	
94	21	3120	612	11	FDSVC - FRES Office Supplies	\$50	\$57	\$100	\$28	\$50	\$50		\$0	
95	21	3120	612	12	FDSVC - LCS Office Supplies	\$25	\$0	\$1	\$0	\$1	\$1		\$0	
96	21	3120	612	WLC	FDSCV - WLC Office Supplies	\$100	\$25	\$200	\$190	\$100	\$100		\$0	
97	21	3120	613	11	FDSVC - FRES Postage	\$25	\$0	\$25	\$0	\$10	\$10		\$0	
98	21	3120	613	12	FDSVC - LCS Postage	\$25	\$0	\$25	\$0	\$10	\$10		\$0	
99	21	3120	613	WLC	FDSVC - WLC Postage	\$50	\$0	\$50	\$0	\$20	\$10		(\$10)	
100	21	3120	614	11	FDSVC - FRES Uniforms	\$250	\$0	\$50	\$50	\$100	\$100		\$0	
101	21	3120	614	WLC	FDSVC - WLC Uniforms	\$500	\$0	\$100	\$80	\$100	\$150	Planning for three staff at WLC	\$50	
102	21	3120	615	11	FDSVC - FRES Chemicals (enzymes)	\$250	\$143	\$250	\$271	\$250	\$250		\$0	
103	21	3120	615	12	FDSVC - LCS Chemicals (enzymes)	\$50	\$25	\$50	\$7	\$1	\$1		\$0	
104	21	3120	615	WLC	FDSVC - WLC Chemicals (enzymes)	\$1,000	\$3,154	\$1,000	\$932	\$1,000	\$1,000		\$0	
105	21	3120	617	11	FDSVC - FRES Kitchen Supplies	\$200	\$80	\$200	\$284	\$200	\$500	Kitchen needs new storage containers and organization options	\$300	
106	21	3120	617	12	FDSVC - LCS Kitchen Supplies	\$1	\$0	\$1	\$0	\$1	\$1		\$0	
107	21	3120	617	WLC	FDSVC - WLC Kitchen Supplies	\$400	\$350	\$400	\$272	\$400	\$500	Kitchen needs new storage containers. Will decrease use of disposable bags	\$100	
108	21	3120	630	11	FDSVC - FRES Program Food	\$40,000	\$40,003	\$40,000	\$52,290	\$43,000	\$50,000		\$7,000	
109	21	3120	630	12	FDSVC - LCS Program Food	\$20,000	\$6,860	\$12,000	\$5,631	\$8,000	\$7,000		(\$1,000)	
110	21	3120	630	WLC	FDSVC - WLC Program Food	\$80,000	\$56,376	\$65,000	\$77,281	\$60,000	\$70,000		\$10,000	
111	21	3120	631	11	FDSVC - FRES Program Milk	\$5,500	\$8,341	\$6,000	\$5,452	\$6,000	\$5,500		(\$500)	
112	21	3120	631	12	FDSVC - LCS Program Milk	\$2,500	\$960	\$2,500	\$484	\$1,500	\$1,000		(\$500)	
113	21	3120	631	WLC	FDSVC - WLC Program Milk	\$8,000	\$2,070	\$6,000	\$4,007	\$3,000	\$3,000		\$0	
114	21	3120	632	11	FDSVC - FRES Non Program Food, Snacks	\$1,500	\$4,035	\$2,000	\$1,932	\$2,000	\$2,000		\$0	
115	21	3120	632	12	FDSVC - LCS Non-Program Food, Snacks	\$100	\$22	\$200	\$180	\$100	\$50		(\$50)	
116	21	3120	632	WLC	FDSVC - WLC Non-Program Foods, Snacks	\$13,500	\$15,570	\$10,000	\$17,140	\$12,000	\$12,000		\$0	
117	21	3120	633	11	FDSVC - FRES USDA Commodities	\$400	\$318	\$250	\$309	\$400	\$350		(\$50)	
118	21	3120	633	12	FDSVC - LCS USDA Commodities	\$160	\$45	\$50	\$39	\$100	\$50		(\$50)	
119	21	3120	633	WLC	FDSVC - WLC USDA Commodities	\$1,200	\$424	\$500	\$428	\$800	\$600		(\$200)	
120	21	3120	650	11	FDSVC - FRES Back Office Software	\$700	\$1,871	\$2,290	\$1,030	\$2,000	\$2,000	MealTime costs will increase with added modules	\$0	
121	21	3120	650	12	FDSVC - LCS Back Office Software	\$300	\$588	\$665	\$356	\$650	\$400		(\$250)	
122	21	3120	650	WLC	FDSVC - WLC Back Office Software	\$1,900	\$3,310	\$3,070	\$2,337	\$3,500	\$3,500	MealTime costs will increase with added modules	\$0	
123	21	3120	732	11	FDSVC - FRES New Equipment	\$1	\$718	\$1	\$0	\$1	\$1		\$0	
124	21	3120	732	12	FDSVC - LCS New Equipment	\$1	\$0	\$1	\$0	\$1	\$1		\$0	
125	21	3120	732	WLC	FDSVC - WLC New Equipment	\$2	\$93	\$2	\$0	\$2	\$2		\$0	
126	21	3120	735	11	FDSVC - FRES Replacement Equipment	\$1	\$0	\$1	\$0	\$1	\$1		\$0	
127	21	3120	735	12	FDSVC - LCS Replacement Equipment	\$1	\$0	\$1	\$0	\$1	\$1		\$0	
128	21	3120	735	WLC	FDSVC - WLC Replacement Equipment	\$2	\$0	\$30,000	\$29,250	\$2	\$2		\$0	
129	21	3120	810	11	FDSVC - FRES Dues, Fees, Membership	\$320	\$749	\$50	\$426	\$250	\$450	Based on last year expenditures	\$200	
130	21	3120	810	12	FDSVC - LCS Dues, Fees, Membership	\$125	\$151	\$50	\$66	\$50	\$50		\$0	
131	21	3120	810	WLC	FDSVC - WLC Dues, Fees, Membership	\$830	\$1,024	\$100	\$574	\$700	\$600		(\$100)	
132					Salaries	\$145,763	\$156,435	\$162,315	\$146,485	\$179,531	\$167,494	1 Food Service Director, 5 PT kitchen staff (20-35 hours/week)	(\$12,037)	

09.23.25 School Board and Budget Committee

[illegible]

Wilton-Lyndeborough Cooperative School District

FY27 Budget - 1st Draft (does not include Federal Grants)

09.23.25 School Board and Budget Committee

												Compare FY27 1st Draft to			
						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES	FY26 Budget		
173	04	2134	323	12		LCS - Nuse Staff Agency	\$1	\$0	\$1	\$0	\$1	\$1		\$0	
174	04	2134	430	12		LCS - Nurse Equipment Repairs & Maintenance	\$200	\$75	\$100	\$0	\$100	\$100			
175	04	2134	610	12		LCS - Nurse General Supplies	\$147	\$192	\$1,400	\$1,403	\$487	\$500			
176	04	2134	731	12		LCS - Nurse New Equipment	\$25	\$15	\$25	\$0	\$1	\$1			
177	04	2134	735	12		LCS - Nurse Replacement Equipment	\$427	\$216	\$100	\$0	\$100	\$100			
178	04	2134	810	12		LCS - Nurse Dues, Fees, Membership	\$150	\$0	\$150	\$0	\$150	\$1		(\$149)	
179	04	2410	290	12		LCS - Principal Professional Development	\$0	\$0	\$0	\$0	\$50	\$50		\$0	
180	04	2410	534	12		LCS - Front Office Postage and Meter	\$296	\$0	\$296	\$10	\$250	\$100	Was previously apportioned in an "01" acct	(\$150)	
181	04	2410	580	12		LCS - Specialist Mileage Reimbursement	\$600	\$382	\$400	\$147	\$400	\$400		\$0	
182	04	2410	610	12		LCS - Front Office Supplies	\$650	\$426	\$700	\$518	\$700	\$345		(\$355)	
183	04	2490	890	12		LCS - End of Year Celebration	\$2,000	\$1,409	\$1,250	\$601	\$1,250	\$1,500		\$250	
184	04	2725	519	12		TRANSP - LCS Field Trip Transportation	\$1,500	\$749	\$1,400	\$1,087	\$1,200	\$1,200		\$0	
185						Salaries	\$386,911	\$351,231	\$416,881	\$327,271	\$370,597	\$360,067	1 Front Office Staff, apportioned cost of Principial, 3.5 WLCTA, 2 kindergarten aides	(\$10,530)	
186						Employer Taxes (Fica/Medi, UC, WC)	\$28,004	\$28,762	\$34,778	\$25,955	\$31,126	\$29,538		(\$1,588)	
187						Employer Benefits (Health, Dental, ADD, Life, NHRS)	\$100,521	\$93,509	\$118,356	\$120,491	\$160,285	\$129,530	Health estimate 15% increase, Dental estimate 8% increase	(\$30,755)	
						Subtotal - LCS	\$530,521	\$485,131	\$585,239	\$482,722	\$577,250	\$533,655		(\$43,595)	-7.55%
	WLC (MS/HS)						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY 26 BUDGET	FY27 Budget	NOTES	\$	%
188	04	1100	430	WLC		WLC - Instructional Equip Repairs & Maintenance	\$3,100	\$1,009	\$3,400	\$660	\$1,800	\$2,400		\$600	
189	04	1100	610	WLC		WLC - Reg Ed General Supplies & Educ Materials	\$35,759	\$33,695	\$35,759	\$30,438	\$37,560	\$36,850		(\$710)	
190	04	1100	641	WLC		WLC - Reg Ed Books & Print Materials	\$6,076	\$5,140	\$6,931	\$5,214	\$4,263	\$26,263	Includes math curriculum	\$22,000	
191	04	1100	731	WLC		WLC - Reg Ed New Equipment	\$10,348	\$2,793	\$8,571	\$1,406	\$8,000	\$5,000		(\$3,000)	
192	04	1100	735	WLC		WLC - Reg Ed Replacement Equipment	\$6,877	\$4,142	\$7,928	\$2,217	\$6,000	\$4,000		(\$2,000)	
193	04	1100	737	WLC		WLC - Classroom Replacement Furniture/Fixtures	\$4,000	\$1,411	\$4,300	\$0	\$2,000	\$2,000		\$0	
194	04	1390	561	HS		WLC - CTE Tuition	\$13,000	\$13,127	\$15,001	\$10,039	\$15,000	\$30,000		\$15,000	
195	04	1410	610	WLC		WLC - Academic Cocurricular Supplies	\$4,250	\$3,796	\$3,000	\$982	\$4,000	\$3,000		(\$1,000)	
196	04	1410	810	WLC		WLC - Academic Cocurricular Dues, Fees, Member.	\$2,285	\$1,609	\$2,500	\$1,954	\$2,285	\$2,285		\$0	
197	04	1410	890	WLC		WLC - Academic Cocurricular Miscellaneous	\$550	\$0	\$550	\$451	\$200	\$1		(\$199)	
198	04	1420	330	WLC		WLC - Athletics Field Maintenace Contracts	\$39,440	\$49,374	\$42,000	\$42,917	\$47,000	\$47,000		\$0	
199	04	1420	430	WLC		WLC - Athletics Facilities Repairs & Maintenance	\$29,900	\$50,130	\$15,000	\$22,602	\$15,000	\$10,000		(\$5,000)	
200	04	1420	442	WLC		WLC - Athletics Rentals	\$1,000	\$1,085	\$1,000	\$1,513	\$1,100	\$1,600		\$500	
201	04	1420	591	WLC		WLC - Athletics Officials	\$23,914	\$14,567	\$18,758	\$15,189	\$18,758	\$15,500		(\$3,258)	
202	04	1420	610	WLC		WLC - Athletics Supplies	\$3,195	\$26,644	\$4,700	\$5,130	\$5,000	\$5,000		\$0	
203	04	1420	731	WLC		WLC - Athletics New Equipment	\$0	\$0	\$1,000	\$968	\$1,650	\$1,000		(\$650)	
204	04	1420	735	WLC		WLC - Athletics Replacement Equipment	\$10,811	\$32,921	\$6,270	\$7,076	\$7,200	\$7,850		\$650	
205	04	1420	810	WLC		WLC - Athletics Dues, Fees, Membership	\$3,900	\$3,705	\$5,625	\$4,177	\$6,000	\$6,000		\$0	
206	04	1420	890	WLC		WLC - Athletics Miscelleanous	\$451	\$1,873	\$1,900	\$1,900	\$2,000	\$2,000		\$0	
207	04	1430	519	WLC		WLC - Summer School Field Trip Transportation	\$0	\$0	\$0	\$0	\$1,000	\$1		(\$999)	
208	04	1430	610	WLC		WLC - Summer School Supplies	\$250	\$0	\$250	\$0	\$500	\$100		(\$400)	
209	04	1430	810	WLC		WLC - Summer School Field Trips	\$0	\$0	\$0	\$0	\$1,200	\$1		(\$1,199)	
210	04	1490	810	WLC		WLC - MS Ecology Trip	\$5,000	\$4,625	\$5,000	\$5,000	\$5,000	\$2,000		(\$3,000)	
211	04	1490	810	WLC		WLC - MS Enrichment Opportunities	\$5,000	\$2,167	\$2,000	\$2,600	\$0	\$1		\$1	
212	04	2122	321	WLC		WLC - Guidance Contracted Services	\$300	\$0	\$300	\$0	\$1	\$1		\$0	
213	04	2122	323	WLC		WLC - Guidance SAT & PSAT Testing	\$3,000	\$3,532	\$3,000	\$3,104	\$4,000	\$4,000		\$0	
214	04	2122	591	WLC		WLC - Guidance Services	\$2,500	\$0	\$2,500	\$0	\$1,000	\$1		(\$999)	
215	04	2122	610	WLC		WLC - Guidance Supplies & Materials	\$3,000	\$2,583	\$1,500	\$854	\$1,500	\$1,000		(\$500)	
216	04	2122	641	WLC		WLC - Guidance Books & Print Materials	\$1	\$0	\$1	\$0	\$1	\$1		\$0	
217	04	2122	810	WLC		WLC - Guidance Dues, Fees, Membership	\$750	\$268	\$800	\$463	\$600	\$600		\$0	

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												Compare FY27 1st Draft to		
												FY26 Budget		
						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES		
218	04	2134	323	WLC	WLC - Nurse Staff Agency	\$2	\$0	\$2	\$870	\$2	\$2		\$0	
219	04	2134	430	WLC	WLC - Nurse Equip Repairs & Maintenance	\$175	\$150	\$225	\$255	\$225	\$225		\$0	
220	04	2134	610	WLC	WLC - Nurse General Supplies	\$926	\$1,017	\$950	\$1,122	\$1,000	\$1,200		\$200	
221	04	2134	641	WLC	WLC - Nurse Books & Print Materials	\$250	\$250	\$2	\$0	\$2	\$2		\$0	
222	04	2134	735	WLC	WLC - Nurse Replacement Equipment	\$0	\$2,881	\$0	\$1,050	\$2	\$2		\$0	
223	04	2134	810	WLC	WLC - Nurse Dues, Fees, Membership	\$151	\$0	\$155	\$45	\$150	\$50		(\$100)	
224	04	2210	321	WLC	WLC - Student Teaching Program	\$1,000	\$4,000	\$5,000	\$1,000	\$5,000	\$1		(\$4,999)	
225	04	2222	430	WLC	WLC - Library Book Repairs	\$100	\$86	\$100	\$0	\$100	\$100		\$0	
226	04	2222	610	WLC	WLC - Library General Supplies & Materials	\$175	\$174	\$175	\$89	\$180	\$180		\$0	
227	04	2222	641	WLC	WLC - Library Books & Print Materials	\$4,760	\$4,853	\$4,760	\$4,203	\$4,760	\$4,760		\$0	
228	04	2222	649	WLC	WLC - Library Digital Resources	\$5,000	\$4,115	\$1,750	\$1,658	\$4,190	\$2,000		(\$2,190)	
229	04	2222	810	WLC	WLC - Library Dues, Fees, Membership	\$51	\$25	\$51	\$35	\$100	\$50		(\$50)	
230	04	2410	290	WLC	WLC - Principal Professional Development	\$0	\$0	\$0	\$0	\$1,000	\$1,000		\$0	
231	04	2410	534	WLC	WLC - Front Office Postage and Meter	\$2,200	\$1,893	\$1,500	\$944	\$1,500	\$1,500		\$0	
232	04	2410	550	WLC	WLC - Front Office Printing	\$808	\$355	\$1,750	\$795	\$1,750	\$1,750		\$0	
233	04	2410	580	WLC	WLC - Principal Travel, Conference Fees, Mileage	\$6,000	\$4,628	\$3,000	\$751	\$2,000	\$2,000		\$0	
234	04	2410	610	WLC	WLC - Front Office Supplies	\$4,500	\$2,349	\$4,000	\$2,405	\$4,000	\$2,500		(\$1,500)	
235	04	2410	810	WLC	WLC - Principal Dues, Fees, Membership	\$6,543	\$6,289	\$5,600	\$4,780	\$5,200	\$5,200		\$0	
236	04	2410	890	WLC	WLC - Principal Miscellaneous	\$1,000	\$1,284	\$1,300	\$291	\$1,300	\$1,000		(\$300)	
237	04	2490	890	WLC	WLC - Graduation/Assembly Expenses	\$4,748	\$2,901	\$4,248	\$2,632	\$3,500	\$3,000		(\$500)	
238	04	2725	519	WLC	TRANSP - WLC Field Trip Transportation	\$10,250	\$8,620	\$14,500	\$5,297	\$11,000	\$9,000	Based on FY24 Actual	(\$2,000)	
239	04	2743	443	WLC	WLC - CTE Van Lease	\$1	\$0	\$1	\$0	\$1	\$1		\$0	
240	04	2743	519	WLC	WLC - CTE Transportation (3rd party)	\$2,500	\$850	\$0	\$0	\$0	\$70,000	Based on current student enrollment (21)	\$70,000	
241	04	2743	626	WLC	WLC - CTE Vehicle Fuel & Repair	\$2,000	\$5,030	\$4,500	\$3,147	\$4,500	\$4,500		\$0	
242	04	2744	519	WLC	WLC - Athletics Transportation	\$43,100	\$38,001	\$37,000	\$39,886	\$41,000	\$45,000	Current contract expires 6/30/26; FY27 is an estimate	\$4,000	
243					Salaries	\$1,963,008	\$1,848,088	\$2,231,043	\$2,188,145	\$2,335,829	\$2,289,022	2 Principals, 2 front office staff, 1 guidance support staff, .25 FTE Athletic Director, Coaches, 28 WLCTA staff	(\$46,807)	
244					Employer Taxes (Fica/Medi, UC, WC)	\$161,729	\$148,979	\$173,978	\$175,788	\$197,495	\$191,522		(\$5,973)	
245					Employer Benefits (Health, Dental, ADD, Life, NHRS)	\$748,637	\$667,548	\$858,977	\$832,901	\$913,563	\$979,548	Health estimate 15% increase, Dental estimate 8% increase, plan changes from FY26 Budget to FY 27 based on current staff	\$65,985	
					Subtotal - WLC	\$3,188,271	\$3,014,562	\$3,554,111	\$3,434,944	\$3,738,967	\$3,830,570		\$91,603	2.45%
	SAU					FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%
246	04	2319	319	01	SAU - Supervisors Checklist	\$1	\$0	\$1	\$0	\$1	\$1		\$0	
247	04	2319	534	01	SAU - School Board Postage	\$550	\$0	\$200	\$10	\$100	\$100		\$0	
248	04	2319	540	01	SAU - School Board Public Notices, Advertising	\$600	\$333	\$575	\$404	\$450	\$450		\$0	
249	04	2319	550	01	SAU - School Board Printing Services	\$850	\$928	\$850	\$956	\$940	\$1,100	Expect an increase need to include parental bill of rights	\$160	
250	04	2319	610	01	SAU - School Board Supplies & Maerials	\$150	\$0	\$110	\$0	\$100	\$50		(\$50)	
251	04	2319	810	01	SAU - School Board Dues, Fees, Memersship	\$3,300	\$3,195	\$3,300	\$3,195	\$3,300	\$3,483		\$183	
252	04	2319	890	01	SAU - School Board Miscellaneous	\$1,500	\$578	\$800	\$735	\$800	\$800		\$0	
253	04	2321	290	01	SAU - Superintendent Professional Development	\$3,000	\$229	\$3,000	\$581	\$2,800	\$2,800		\$0	
254	04	2321	330	01	SAU - District Legal Services	\$22,000	\$14,241	\$20,000	\$15,379	\$20,000	\$20,000		\$0	
255	04	2321	534	01	SAU - Superintendent's Office Postage	\$1,000	\$8	\$550	\$15	\$450	\$450		\$0	
256	04	2321	540	01	SAU - Superintenden'ts Office Public Notices, Adv.	\$3,500	\$991	\$3,500	\$850	\$3,500	\$3,250		(\$250)	
257	04	2321	550	01	SAU - Superintendent's Office Printing	\$110	\$1,067	\$110	\$0	\$110	\$75		(\$35)	
258	04	2321	580	01	SAU - Travel, Conferences, Mileage Reimburse	\$1,200	\$599	\$1,200	\$2,477	\$1,000	\$1,000		\$0	
259	04	2321	610	01	SAU - Superintendent's Office Supplies	\$1,000	\$631	\$750	\$319	\$750	\$600		(\$150)	
260	04	2321	810	01	SAU - Superintendent Dues, Fees, Membership	\$2,900	\$75	\$1,775	\$0	\$1,775	\$1,775		\$0	
261	04	2321	890	01	SAU - Superintendent Miscellaneous	\$2,600	\$3,065	\$2,200	\$1,683	\$2,600	\$2,400		(\$200)	

09.23.25 School Board and Budget Committee

														Compare FY27 1st Draft to	
														FY26 Budget	
						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES			
262						Salaries	\$186,510	\$191,523	\$197,257	\$200,204	\$214,100	\$225,304	2.0 FTE in Superintendent's Office (Superintendent and Executive Assistant)	\$11,204	
263						Employer Taxes (Fica/Medi, UC, WC)	\$15,548	\$15,957	\$16,280	\$17,311	\$18,075	\$18,633		\$558	
264						Employer Benefits (Health, Dental, ADD, Life, NHRS)	\$18,108	\$31,365	\$32,490	\$36,197	\$44,276	\$68,445	Health estimate 15% increase, Dental estimate 8% increase, change in plan enrollments	\$24,169	
						Subtotal - SAU	\$264,427	\$264,785	\$284,948	\$280,316	\$315,127	\$350,716		\$35,589	11.29%
							\$220,166	\$238,845	\$246,027	\$253,712	\$276,451	\$312,382			
	SPECIAL EDUCATION/STUDENT SUPPORT SERVICES						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%
265	04	1210	610	11		SPED - FRES Inst Gen'l Supplies & Educ. Materials	\$2,000	\$1,988	\$2,500	\$2,499	\$2,000	\$2,500		\$500	
266	04	1210	610	12		SPED - LCS Inst Gen'l Supplies & Educ. Materials	\$500	\$487	\$600	\$599	\$500	\$600		\$100	
267	04	1210	610	WLC		SPED - WLC Inst Gen'l Supplies & Educ. Materials	\$2,000	\$1,928	\$2,500	\$2,492	\$2,000	\$2,000		\$0	
268	04	1210	641	11		SPED - FRES Books and Print Materials	\$1,000	\$975	\$1,000	\$1,000	\$1,000	\$1,000		\$0	
269	04	1210	641	12		SPED - LCS Books and Print Materials	\$1,000	\$697	\$500	\$375	\$800	\$500		(\$300)	
270	04	1210	641	WLC		SPED - WLC Books and Print Mterials	\$1,500	\$1,286	\$1,900	\$778	\$1,700	\$1,000		(\$700)	
271	04	1210	650	11		SPED - FRES Software & License Subscriptions	\$4,000	\$4,115	\$5,000	\$4,375	\$4,000	\$4,400		\$400	
272	04	1210	650	12		SPED - LCS Software & License Subscriptions	\$3,000	\$2,780	\$3,000	\$2,677	\$3,000	\$2,800		(\$200)	
273	04	1210	650	WLC		SPED - WLC Software & License Subscriptions	\$4,000	\$4,016	\$4,000	\$4,227	\$4,000	\$4,400		\$400	
274	04	1210	731	11		SPED - FRES New Equipment	\$750	\$719	\$700	\$0	\$700	\$500		(\$200)	
275	04	1210	731	12		SPED - LCS New Equipment	\$750	\$749	\$700	\$666	\$700	\$500		(\$200)	
276	04	1210	731	WLC		SPED - WLC New Equipment	\$500	\$500	\$500	\$321	\$500	\$400		(\$100)	
277	04	1210	733	12		SPED - LCS New Furniture or Fixtures	\$500	\$500	\$500	\$0	\$500	\$500		\$0	
278	04	1210	733	WLC		SPED - WLC New Furniture or Fixtures	\$500	\$500	\$500	\$407	\$500	\$500		\$0	
279	04	1210	734	11		SPED - FRES New Computers/Hardware	\$1,000	\$1,000	\$1,000	\$0	\$750	\$500		(\$250)	
280	04	1210	734	12		SPED - LCS New Computers/Hardware	\$750	\$0	\$750	\$0	\$750	\$500		(\$250)	
281	04	1210	734	WLC		SPED - WLC New Computers/Hardware	\$1,500	\$360	\$1,500	\$84	\$1,250	\$500		(\$750)	
282	04	1210	735	11		SPED - FRES Classroom Replacement Equip.	\$500	\$472	\$500	\$264	\$500	\$500		\$0	
283	04	1210	735	WLC		SPED - WLC Classroom Replacement Equip.	\$500	\$500	\$500	\$321	\$500	\$500		\$0	
284	04	1210	810	01		SPED - Medicaid Fees	\$9,000	\$2,238	\$9,000	\$7,230	\$9,000	\$8,000	New company	(\$1,000)	
285	04	1211	330	11		SPED - FRES SPED Aide Staffing Agency	\$0	\$0	\$0	\$111,947	\$0	\$0		\$0	
286	04	1211	330	12		SPED - LCS SPED Aide Staffing Agency	\$0	\$0	\$0	\$44,328	\$0	\$0		\$0	
287	04	1211	330	WLC		SPED - WLC SPED Aide Staffing Agency	\$0	\$0	\$0	\$38,720	\$0	\$0		\$0	
288	04	1212	323	11		SPED - FRES ESY/Summer CSP	\$17,000	\$19,776	\$19,500	\$21,008	\$20,000	\$21,000		\$1,000	
289	04	1290	339	11		SPED - FRES 504 Special Programs	\$4,500	\$1,400	\$4,500	\$2,270	\$3,500	\$2,500		(\$1,000)	
290	04	1290	339	WLC		SPED - WLC 504 Special Programs	\$5,500	\$1,000	\$5,500	\$5,951	\$3,500	\$5,000		\$1,500	
291	04	1290	561	WLC		SPED - WLC Public In State Tuition	\$51,000	\$77,032	\$55,000	\$31,230	\$80,250	\$55,000		(\$25,250)	
292	04	1290	564	11		SPED - FRES Private Out of District Tuition	\$115,000	\$155,099	\$1	\$0	\$1	\$75,000		\$74,999	
293	04	1290	564	WLC		SPED - WLC Private Out of District Tuition	\$129,000	\$141,778	\$369,000	\$450,504	\$448,000	\$420,000		(\$28,000)	
294	04	1290	610	11		SPED - FRES 504 Program Supplies	\$500	\$0	\$500	\$500	\$500	\$500		\$0	
295	04	1290	610	12		SPED - LCS 504 Program Supplies	\$500	\$0	\$500	\$500	\$500	\$500		\$0	
296	04	1290	610	WLC		SPED - WLC 504 Program Supplies	\$1,000	\$345	\$1,000	\$999	\$1,000	\$1,000		\$0	
297	04	1290	731	12		SPED - LCS New Equipment	\$500	\$0	\$500	\$38	\$500	\$400		(\$100)	
298	04	2142	321	01		SPED - School Psychologist CSP	\$118,900	\$120,274	\$175,000	\$158,969	\$175,000	\$175,000		\$0	
299	04	2142	323	11		SPED - FRES Psychological Testing Services	\$7,500	\$6,650	\$5,000	\$12,074	\$5,000	\$10,000		\$5,000	
300	04	2142	323	12		SPED - LCS Psychological Testing Services	\$2,750	\$0	\$3,000	\$2,989	\$3,000	\$3,000		\$0	
301	04	2142	323	WLC		SPED - WLC Psychological Testing Services	\$13,000	\$0	\$10,000	\$9,550	\$10,000	\$10,000		\$0	
302	04	2142	610	01		SPED - School Psychologist Supplies & Materials	\$500	\$488	\$500	\$494	\$1,000	\$500		(\$500)	
303	04	2143	321	11		SPED - FRES Social Worker	\$0	\$21,569	\$0	\$0	\$0	\$0		\$0	
304	04	2143	610	11		SPED - FRES Psych. Testing Gen'l Supplies	\$250	\$220	\$500	\$397	\$500	\$400		(\$100)	
305	04	2143	610	12		SPED - LCS Mental Health General Supplies	\$250	\$224	\$500	\$135	\$500	\$400		(\$100)	

09.23.25 School Board and Budget Committee

													FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES	Compare FY27 1st Draft to FY26 Budget	
306	04	2149	330	11		SPED - FRES ABA/RBT Staffing Agency	\$0	\$0	\$0	\$578	\$0	\$0		\$0							
307	04	2149	330	WLC		SPED - WLC ABA/RBT Staffing Agency	\$0	\$0	\$0	\$59,315	\$0	\$0		\$0							
308	04	2149	580	11		SPED - FRES ABA/RBT Mileage Reimbursement	\$1,500	\$582	\$1,500	\$1,584	\$1,000	\$1,500		\$500							
309	04	2149	580	12		SPED - LCS ABA/RBT Mileage Reimbursement	\$500	\$107	\$750	\$637	\$300	\$700		\$400							
310	04	2149	580	WLC		SPED - WLC ABA/RBT Mileage Reimbursement	\$1,000	\$215	\$1,000	\$1,372	\$600	\$1,000		\$400							
311	04	2149	610	11		SPED - FRES ABA/RBT General Supplies	\$1,500	\$1,491	\$1,500	\$4,500	\$1,500	\$2,000		\$500							
312	04	2149	610	12		SPED - LCS ABA/RBT General Supplies	\$1,500	\$1,491	\$1,500	\$0	\$1,500	\$1,000		(\$500)							
313	04	2149	610	WLC		SPED - WLC ABA/RBT General Supplies	\$1,000	\$121	\$1,500	\$0	\$1,500	\$1,000		(\$500)							
314	04	2152	321	11		SPED - FRES S/L Pathologist (CSP)	\$98,500	\$109,892	\$126,000	\$114,075	\$132,000	\$127,000		(\$5,000)							
315	04	2152	321	12		SPED - LCS S/L Pathologist (CSP)	\$22,500	\$4,486	\$45,000	\$30,300	\$51,400	\$36,000		(\$15,400)							
316	04	2152	321	WLC		SPED - WLC S/L Pathologist (CSP)	\$58,000	\$60,162	\$64,000	\$70,600	\$59,600	\$80,000		\$20,400							
317	04	2152	610	11		SPED - FRES S/L Supplies & Materials	\$1,000	\$1,000	\$750	\$700	\$750	\$700		(\$50)							
318	04	2152	610	12		SPED - LCS S/L Supplies & Materials	\$750	\$639	\$750	\$744	\$750	\$700		(\$50)							
319	04	2152	641	11		SPED - FRES S/L Books & Print Materials	\$500	\$336	\$500	\$132	\$500	\$400		(\$100)							
320	04	2153	323	11		SPED - FRES Audiological Testing Services	\$300	\$184	\$300	\$1,346	\$300	\$1,000		\$700							
321	04	2153	323	WLC		SPED - WLC Audiological Testing Services	\$600	\$184	\$600	\$465	\$600	\$500		(\$100)							
322	04	2162	323	11		SPED - FRES Physical Therapy (CSP)	\$6,400	\$6,120	\$8,500	\$4,883	\$8,300	\$5,000		(\$3,300)							
323	04	2162	323	12		SPED - LCS Physical Therapist (CSP)	\$9,500	\$6,375	\$14,000	\$9,319	\$14,200	\$10,000		(\$4,200)							
324	04	2162	323	WLC		SPED - WLC Physical Therapy (CSP)	\$7,200	\$1,530	\$7,500	\$131	\$7,200	\$4,000		(\$3,200)							
325	04	2163	321	11		SPED - FRES Occupational Therapist (CSP)	\$48,600	\$61,895	\$52,500	\$60,857	\$63,000	\$63,000		\$0							
326	04	2163	321	12		SPED - LCS Occupational Therapist (CSP)	\$25,500	\$32,705	\$28,000	\$32,032	\$34,000	\$34,000		\$0							
327	04	2163	321	WLC		SPED - WLC Occupational Therapist (CSP)	\$17,500	\$7,056	\$19,500	\$5,984	\$7,200	\$6,000		(\$1,200)							
328	04	2190	321	11		SPED - FRES Reading Specialist (CSP)	\$20,200	\$47,173	\$63,000	\$47,000	\$55,000	\$58,000		\$3,000							
329	04	2190	321	WLC		SPED - WLC Reading Specialist (CSP)	\$45,000	\$37,466	\$50,000	\$7,874	\$2	\$71,000	Transfer from Reading Specialist in Wages/Taxes/Benefits portion of budget FY26:FY27	\$70,998							
330	04	2190	323	11		SPED - FRES Other Student Support Services	\$2,500	\$2,499	\$2,500	\$2,696	\$2,500	\$3,000		\$500							
331	04	2190	323	12		SPED - LCS Other Student Support Services	\$1,000	\$980	\$1,000	\$743	\$1,000	\$1,000		\$0							
332	04	2190	323	WLC		SPED - WLC Other Student Support Services	\$5,500	\$5,099	\$5,500	\$1,546	\$5,500	\$5,000		(\$500)							
333	04	2332	290	01		SPED - Director Professional Development	\$2,000	\$1,524	\$2,000	\$672	\$2,000	\$1,200		(\$800)							
334	04	2332	330	01		SPED - Legal Services	\$6,000	\$14,255	\$5,000	\$2,777	\$7,500	\$6,000		(\$1,500)							
335	04	2332	534	01		SPED - Admin Office Postage	\$500	\$0	\$500	\$15	\$500	\$500		\$0							
336	04	2332	540	01		SPED - Required Public Notices, Advertising	\$500	\$421	\$750	\$428	\$700	\$500		(\$200)							
337	04	2332	580	01		SPED - Admin Travel, Conference, Mileage Reimburse	\$2,000	\$1,130	\$2,000	\$930	\$1,500	\$1,100		(\$400)							
338	04	2332	610	01		SPED - Office Supplies & Materials	\$500	\$393	\$750	\$0	\$750	\$700		(\$50)							
339	04	2332	810	01		SPED - Dues, Fees, Membership	\$500	\$75	\$500	\$0	\$500	\$500		\$0							
340						Salaries	\$1,679,850	\$1,626,393	\$1,691,708	\$1,597,931	\$1,828,375	\$1,735,208	1.6 FTE in SAU office (.6 Administrator, 1 admin/office support), 7 SpEd teachers, 1 preschool teachers, 19 ABA/RBTs, 1 BCBA, ESY staff, 12 SpEd paras	(\$93,167)							
341						Employer Taxes (Fica/Medi, UC, WC)	\$139,986	\$126,499	\$138,979	\$128,633	\$155,273	\$148,349		(\$6,924)							
342						Employer Benefits (Health, Dental, ADD, Life, NHRS)	\$681,966	\$636,966	\$685,205	\$688,316	\$824,381	\$878,628	Health estimate 15% increase, Dental estimate 8% increase, plan changes from FY26 Budget to FY 27 based on current staff	\$54,247							
						Subtotal - Special Education	\$3,394,752	\$3,369,108	\$3,712,693	\$3,800,029	\$4,059,082	\$4,098,485		\$39,403	0.97%						
	TECHNOLOGY						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%						
343	04	1100	610	11	T	TECH - FRES Technology Supplies	\$1,500	\$913	\$1,500	\$1,493	\$1,500	\$1,400	Line item used for supplies. Reduction for FY 27 because standardized connections have lessened demand for adapters	(\$100)							
344	04	1100	610	12	T	TECH - LCS Technology Supplies	\$500	\$271	\$500	\$0	\$500	\$350	Line item used for supplies. Reduction for FY 27 because standardized connections have lessened demand for adapters	(\$150)							
345	04	1100	610	WLC	T	TECH - WLC Technology Supplies	\$3,000	\$2,508	\$3,000	\$1,667	\$2,800	\$2,500	Line item used for supplies. Reduction for FY 27 because standardized connections have lessened demand for adapters	(\$300)							

09.23.25 School Board and Budget Committee

							FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES	Compare FY27 1st Draft to FY26 Budget	
													I-Ready Instruction \$19,315 Heggerty \$170.00 Mystery Writing \$880.00 Exploros \$1,386.00 Mystery Science \$2,000.00 Planbook \$252.00 Beast academy online \$1,188		
346	04	1100	650	11	T	TECH - FRES Software & License Subscriptions	\$10,775	\$9,943	\$27,800	\$13,996	\$30,010	\$27,349		(\$2,661)	
347	04	1100	650	12	T	TECH - LCS Software & License Subscriptions	\$1,752	\$1,537	\$5,201	\$1,906	\$3,214	\$4,326	I-Ready Instruction \$3,663	\$1,112	
													"Edpuzzle \$2500.00 Adobe \$3917 FinalForms \$500.00 I-Ready Instruction \$10,324 Pivot (Replacing Gizmos) \$550.00 TI-84 Plus CE Online Calculator App \$80.00 Voces \$300		
348	04	1100	650	WLC	T	TECH - WLC Software & License Subscriptions	\$16,897	\$15,559	\$26,577	\$18,490	\$32,139	\$17,871		(\$14,268)	
349	04	1100	731	11	T	TECH - FRES Reg Ed New Equipment	\$1	\$0	\$1	\$0	\$1	\$1		\$0	
350	04	1100	731	WLC	T	TECH - WLC Reg Ed New Equipment	\$2	\$0	\$2	\$0	\$2	\$1		(\$1)	
351	04	1100	734	11	T	TECH - FRES New Computers or Hardware	\$1	\$0	\$1	\$0	\$1	\$1		\$0	
352	04	1100	734	WLC	T	TECH - WLC New Computer or Hardware	\$2	\$0	\$2	\$0	\$5,000	\$1		(\$4,999)	
													Student Chromebooks Teacher Chromebooks Security Cameras Interactive Projectors	\$0	
353	04	1100	735	11	T	TECH - FRES Replacement Equipment	\$21,155	\$19,050	\$14,553	\$15,316	\$13,520	\$13,520	Student Chromebooks Teacher Chromebooks Security Cameras Interactive Projectors	\$0	
354	04	1100	735	WLC	T	TECH - Replacement Equipment	\$24,681	\$24,262	\$15,147	\$15,083	\$17,914	\$17,914		\$0	
355	04	2134	650	11	T	TECH - FRES Nurse Software & License Subscriptions	\$454	\$418	\$905	\$689	\$905	\$674	SNAP (Nurses' Software)	(\$231)	
356	04	2134	650	12	T	TECH - LCS Nurse Software & License Subscriptions	\$454	\$418	\$216	\$121	\$216	\$285	SNAP (Nurses' Software)	\$69	
357	04	2134	650	WLC	T	TECH - WLC Nurse Software & License Subscriptions	\$908	\$836	\$1,089	\$913	\$1,089	\$967	SNAP (Nurses' Software)	(\$122)	
358	04	2222	650	11	T	TECH - FRES Library Software & Digial Subscriptions	\$848	\$882	\$783	\$953	\$972	\$1,000	Destiny renewal (library)	\$28	
359	04	2222	650	WLC	T	TECH - WLC Library Software & License Subscriptions	\$849	\$918	\$820	\$953	\$1,270	\$1,000	Destiny renewal (library)	(\$270)	
360	04	2321	650	01	T	TECH - SUP Software & License Subscriptions	\$8,911	\$8,546	\$8,911	\$8,891	\$8,910	\$9,410	FinalSite Website CMS and Hosting Bluehost Domain Registration	\$500	
													Vector \$1,902.88 ALICE Training \$756.00 SchoolSpring \$623.00 PowerSchool \$2,240.00 ParentSquare \$756.00 MBA Report Creator \$140.00	\$1,426	
361	04	2410	650	11	T	TECH - FRES Front Office Software & License Subscript	\$13,748	\$10,596	\$12,913	\$8,379	\$9,627	\$11,053	Vector \$2,718.40 ALICETraining \$1,080.00 SchoolSpring \$890.00 PowerSchool \$3,200.00 ParentSquare \$1,080.00 MBAReportCreator \$200.00	\$181	
362	04	2410	650	12	T	TECH - LCS Front Office Software & License Subscript	\$3,974	\$1,727	\$2,980	\$1,482	\$2,315	\$2,496			
													Vector \$475.72 ALICETraining \$189.00 SchoolSpring \$155.75 PickupPatrol \$600.00 PowerSchool \$560.00 ParentSquare \$189.00 MBAReportCreator \$35.00	(\$526)	
363	04	2410	650	WLC	T	TECH - WLC Front Office Software & License Subscript	\$12,631	\$11,051	\$13,721	\$10,993	\$12,756	\$12,230			
364	04	2510	650	01	T	TECH - BUSOFF Software & License Subscriptions	\$26,201	\$21,838	\$26,404	\$22,980	\$23,000	\$23,000	Tyler Tech \$23,000	\$0	
365	04	2510	735	01	T	TECH - BUSOFF Replacement Equipment	\$1	\$0	\$1	\$0	\$1	\$1		\$0	
366	04	2844	290	01		TECH - Admin Professional Development	\$1	\$0	\$1	\$0	\$1	\$1		\$0	

Wilton-Lyndeborough Cooperative School District
FY27 Budget - 1st Draft (does not include Federal Grants)
09.23.25 School Board and Budget Committee

													Compare FY27 1st Draft to	
							FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES	FY26 Budget
367	04	2844	330	01	T	TECH - SAU Contracted Services	\$1	\$224	\$1	\$0	\$1	\$1		\$0
368	04	2844	330	11	T	TECH - FRES Contracted Services	\$1	\$895	\$1	\$0	\$1	\$1		\$0
369	04	2844	330	12	T	TECH - LCS Contracted Services	\$1	\$224	\$1	\$0	\$1	\$1		\$0
370	04	2844	330	WLC	T	TECH - WLC Contracted Services	\$2	\$895	\$2	\$0	\$2	\$1		(\$1)
371	04	2844	430	11	T	TECH - FRES Equipment Repairs & Maintenance	\$1,000	\$93	\$1,000	\$0	\$700	\$500	Tools and parts, with standardized connectors I expect this budget line to shrink in the coming years.	(\$200)
372	04	2844	430	12	T	TECH - LCS Equipment Repairs & Maintenance	\$1,000	\$353	\$1,000	\$0	\$700	\$500	Tools and parts, with standardized models and connectors I expect this budget line to shrink in the coming years.	(\$200)
373	04	2844	430	WLC	T	TECH - WLC Equipment Repairs & Maintenance	\$2,000	\$1,834	\$2,000	\$31	\$2,000	\$1,500	Tools and parts, with standardized connectors I expect this budget line to shrink in the coming years.	(\$500)
374	04	2844	449	01	T	TECH - SAU Printer/Copier Management	\$0	\$0	\$0	\$995	\$0	\$1,020	New Printer Contract expect renewal in FY30	\$1,020
375	04	2844	449	11	T	TECH - FRES Printer/Copier Management	\$17,600	\$12,253	\$10,546	\$13,090	\$11,390	\$12,512	New Printer Contract expect renewal in FY30	\$1,122
376	04	2844	449	12	T	TECH - LCS Printer/Copier Management	\$4,000	\$3,282	\$2,878	\$3,152	\$3,108	\$2,978	New Printer Contract expect renewal in FY30	(\$130)
377	04	2844	449	WLC	T	TECH - WLC Printer/Copier Management	\$18,800	\$15,567	\$13,746	\$17,479	\$14,846	\$16,767	New Printer Contract expect renewal in FY30	\$1,921
378	04	2844	530	11	T	TECH - FRES Phone/Internet	\$38,000	\$26,624	\$23,484	\$26,364	\$25,054	\$27,905	Internet and Phones, currently on a service contract with firstlight until FY 32	\$2,851
379	04	2844	530	12	T	TECH - LCS Phone/Internet	\$16,100	\$5,705	\$8,689	\$5,649	\$7,197	\$8,668	Internet and Phones, currently on a service contract with firstlight until FY 32	\$1,471
380	04	2844	530	WLC	T	TECH - WLC Phone/Internet	\$43,675	\$31,061	\$32,618	\$30,758	\$31,840	\$33,990	Internet and Phones, currently on a service contract with firstlight until FY 32	\$2,150
381	04	2844	580	01	T	TECH - Travel, Conference Fees, Mileage Reimb.	\$1	\$0	\$1	\$0	\$500	\$500		\$0
382	04	2844	610	01	T	TECH - SAU Technology Supplies	\$600	\$354	\$600	\$83	\$600	\$500		(\$100)
383	04	2844	610	11	T	TECH - FRES Technology Supplies	\$600	\$551	\$600	\$534	\$600	\$600		\$0
384	04	2844	610	12	T	TECH - LCS Technology Supplies	\$600	\$576	\$600	\$0	\$600	\$500		(\$100)
385	04	2844	610	WLC	T	TECH - WLC Technology Supplies	\$1,200	\$1,498	\$1,200	\$1,047	\$1,200	\$1,200		\$0
386	04	2844	650	01	T	TECH - SAU Software & License Subscriptions	\$7,560	\$5,818	\$3,198	\$3,303	\$1,611	\$3,705	FreshDesk \$108.00 AssetTiger \$80.00 Securely \$529.20 Microsoft Windows Licensing \$533.02 Google Workspace \$171.91 Fortinet License Renewal \$418.30 Veamm Backup \$1687.97	\$2,094
387	04	2844	650	11	T	TECH - FRES Software or License Subscriptions	\$4,644	\$2,785	\$4,460	\$3,043	\$5,798	\$6,764	FreshDesk \$378.00 AssetTiger \$280.00 Securely \$1,852.20 Microsoft Windows Licensing \$1,865.58 Google Workspace \$601.68 Fortinet License Renewal \$1,464.05	\$966
388	04	2844	650	12	T	TECH - LCS Software & License Subscriptions	\$2,160	\$1,038	\$762	\$844	\$1,491	\$2,457	FreshDesk \$108.00 AssetTiger \$80.00 Securely \$529.20 Microsoft Windows Licensing \$533.02 Google Workspace \$171.91 Fortinet License Renewal \$418.30 Mosyle 500	\$966
389	04	2844	650	WLC	T	TECH - WLC Software & License Subscriptions	\$5,076	\$1,929	\$4,064	\$2,337	\$7,730	\$8,696	FreshDesk \$486.00 AssetTiger \$360.00 Securely \$2,381.40 Microsoft Windows Licensing \$2,398.61 Google Workspace \$773.59 Fortinet License Renewal \$1,882.35	\$966
390	04	2844	731	01	T	TECH - SAU New Equipment	\$0	\$1,775	\$0	\$0	\$0	\$1		\$1
391	04	2844	731	12	T	TECH - LCS New Equipment	\$0	\$444	\$0	\$0	\$0	\$1		\$1
392	04	2844	735	01	T	TECH - SAU Replacement Equipment	\$1	\$0	\$1	\$0	\$1	\$1		\$0
393	04	2844	735	11	T	TECH - FRES Replacement Equipment	\$1	\$0	\$1	\$0	\$1	\$1		\$0

Wilton-Lyndeborough Cooperative School District
FY27 Budget - 1st Draft (does not include Federal Grants)
09.23.25 School Board and Budget Committee

												FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES	Compare FY27 1st Draft to FY26 Budget	
394	04	2844	735	12	T	TECH - LCS Replacement Equipment						\$1,315	\$1,237	\$1	\$0	\$2,367	\$984	Student Chromebooks Teacher Chromebooks Security Cameras Interactive Projectors	(\$1,383)	
395	04	2844	735	WLC	T	TECH - WLC Replacement Equipment						\$2	\$0	\$2	\$0	\$2	\$1		(\$1)	
396	04	2844	810	01	T	TECH - Dues, Fees, Membership						\$1,155	\$1,100	\$633	\$550	\$1,155	\$1,555	TEC SDPA Annual Service Agreement COSN MS-ISAC	\$400	
397						Salaries						\$201,175	\$190,923	\$210,711	\$196,879	\$200,509	\$211,854	2.75 FTE (1 Technology Director, 1 FT at WLC, 1 SY at FRES), student intern, summer help	\$11,345	
398						Employer Taxes (Fica/Medi, UC, WC)						\$16,617	\$16,045	\$17,293	\$15,530	\$16,693	\$17,692		\$999	
399						Employer Benefits (Health, Dental, ADD, Life, NHRS)						\$96,547	\$78,411	\$85,084	\$59,715	\$61,475	\$68,138	Health estimate 15% increase, Dental estimate 8% increase, plan changes from FY26 Budget to FY 27 based on current staff	\$6,663	
						Subtotal - Technology						\$630,680	\$534,767	\$588,205	\$505,686	\$566,836	\$578,845		\$12,009	2.12%
						TRANSPORTATION						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%
400	04	2721	519	11		TRANSP - FRES Reg Ed Student Transportation						\$145,115	\$145,115	\$158,171	\$152,133	\$165,858	\$139,325	4 busses + 5% over FY26	(\$26,533)	
401	04	2721	519	12		TRANSP - LCS Reg Ed Student Transportation						\$42,005	\$42,006	\$45,786	\$43,992	\$48,012	\$40,330	4 busses + 5% over FY26	(\$7,682)	
402	04	2721	519	WLC		TRANSP - WLC Reg Ed Student Transportation						\$194,755	\$194,759	\$212,283	\$204,222	\$222,600	\$186,990	4 busses + 5% over FY26	(\$35,610)	
403	04	2722	519	11		TRANSP - FRES SpEd Student Transportation						\$102,440	\$152,186	\$105,515	\$101,797	\$134,783	\$148,265	Estimate 10% increase	\$13,482	
404	04	2722	519	12		TRANSP - LCS SpEd Student Transportation						\$28,080	\$35,696	\$28,925	\$29,574	\$38,878	\$42,780	Estimate 10% increase	\$3,902	
405	04	2722	519	WLC		TRANSP - WLC SpEd Student Transportation						\$129,480	\$150,037	\$133,365	\$300,376	\$172,109	\$189,320	Estimate 10% increase	\$17,211	
406						Salaries						\$0	\$0	\$0	\$0	\$0	\$0	Van driver (CTE, Food Service delivery, Intra-District is in "Other Wages & Benefits" below	\$0	
407						Employer Taxes (Fica/Medi, UC, WC)						\$0	\$0	\$0	\$0	\$0	\$0		\$0	
408						Employer Benefits (Health, Dental, ADD, Life, NHRS)						\$0	\$0	\$0	\$0	\$0	\$0		\$0	
						Subtotal - Transportation						\$641,875	\$719,799	\$684,045	\$832,095	\$782,240	\$747,010		(\$35,230)	-4.50%
						OTHER WAGES & BENEFITS						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%
						Salaries						\$168,239	\$128,773	\$168,400	\$147,474	\$190,503	\$238,000	Van driver (CTE, Food Service delivery, Intra-District), Substitutes and Class Coverage, \$75,000 district-wide wage reserve	\$47,497	24.93%
						Employer Taxes (Fica/Medi, UC, WC)						\$10,525	\$9,835	\$12,034	\$10,923	\$13,491	\$19,310		\$5,819	43.13%
						Employer Benefits (Health, Dental, ADD, Life, NHRS)						\$80,002	\$1,454	\$78,811	\$5,565	\$79,038	\$96,395	\$75,000 district-wide health and dental plan change reserve, NHRS associated with above wages	\$17,357	21.96%
						WLCTA Benefits in CBA						\$44,300	\$15,744	\$54,300	\$22,631	\$51,700	\$51,700		\$0	0.00%
						Subtotal - Wages and Benefits						\$303,066	\$155,805	\$313,545	\$186,593	\$334,732	\$405,405		\$70,673	21.11%
						CAPITAL RESERVE FUNDING						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%
456	04	5251	930	00		CRF - Building/Equipment & Roadways						\$190,000	\$290,000	\$275,000	\$275,000	\$272,000	\$272,000	FY27 In as a place holder for bottom line comparison	\$0	0.00%
457	04	5251	930	00		CRF - Special Education						\$0	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
						Subtotal - Capital Reserve Funding						\$190,000	\$290,000	\$275,000	\$275,000	\$272,000	\$272,000		\$0	0.00%
						ONE-TIME WARRANT ARTICLE FUNDING						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%
458	04	1420	900	01		2024 Warrant Article 8 - Tennis Court Impvmnt						\$75,000	\$75,000	\$0	\$0	\$0	\$0		\$0	-100.00%
						Subtotal - Warrant Article Funding						\$75,000	\$75,000	\$0	\$0	\$0	\$0		\$0	
						ALL IN TOTALS (minus Federal Grants)						\$14,211,097	\$13,753,609	\$15,121,669	\$14,871,690	\$15,932,208	\$16,320,430		\$388,222	2.44%

Wilton-Lyndeborough Cooperative School District
FY27 Budget - 1st Draft *(does not include Federal Grants)*
09.23.25 School Board and Budget Committee

							Compare FY27 1st Draft to
							FY26 Budget
	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES