

Wilton-Lyndeborough Cooperative School District
FY27 Budget - 1st Draft (does not include Federal Grants)
10.01.25 Budget Committee Meeting

														Compare FY27 1st Draft to								
														FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES	FY26 Budget	
Line	BUSINESS OFFICE						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		(\$49)								
2	04	2313	810	01		BUSOFF - Treasurer Dues, Fees, Membership	\$50	\$0	\$50	\$0	\$50	\$50	NHGFOA	\$0								
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	Apportioned cost of postage meter, postage for mailing payments	\$0								
8	04	2510	550	01		BUSOFF - Printing	\$1,400	\$0	\$100	\$0	\$100	\$50	In the event we need out of office printing done. In FY26 this will be used for compliance with HB 1265	(\$50)								
9	04	2510	580	01		BUSOFF - Travel, Conference, Mileage Reimburse	\$1,200	\$340	\$1,200	\$592	\$1,000	\$750	Mileage reimbursement, conference registrationf ees	(\$250)								
10	04	2510	610	01		BUSOFF - Office Supplies & Materials	\$1,300	\$2,991	\$2,600	\$1,348	\$2,600	\$2,250	Folders, paper, labels, pens/pencils, binder clips, checks, etc	(\$350)								
11	04	2510	810	01		BUSOFF - Dues, Fees, Membership	\$550	\$539	\$500	\$400	\$500	\$500	NHASBO, resource materials, misc. if needed	\$0								
12	04	2510	890	01		BUSOFF - Financial Audit	\$18,500	\$0	\$18,500	\$27,521	\$25,000	\$25,000	Annual audit	\$0								
13	04	5110	910	11		BUSOFF - FRES Bond - Principal	\$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 - Coordinatord Professional Development	\$1,500	\$249	\$1,500	\$410	\$1,500	\$1,000	CMTC (\$600), NHSAA Conference (\$400)	(\$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	Traveling between the buildings	\$0								
28	04	2212	610	01		CURR - Coordinator Supplies & Materials	\$200	\$0	\$200	\$0	\$100	\$100	chart paper, pens, etc.	\$0								
29	04	2212	649	01		CURR - Coordinator Prof. Books & Publications	\$300	\$281	\$300	\$157	\$300	\$200	Books for leadership bookstudy (assessment)	(\$100)								
30	04	2212	649	11		CURR - FRES Professional Books & Publications	\$0	\$0	\$0	\$0	\$300	\$200	Books for elementary book study (classroom management)	(\$100)								
31	04	2212	649	12		CURR - LCS Professional Books & Publications	\$0	\$0	\$0	\$0	\$300	\$200	Books for play-based learning book study	(\$100)								
32	04	2212	649	WLC		CURR - WLC Professional Books & Publications	\$600	\$0	\$600	\$144	\$600	\$400	Books for assessment book study	(\$200)								
33	04	2212	810	01		CURR - Coordinator Dues, Fees, Membership	\$1,300	\$239	\$1,000	\$275	\$1,205	\$600	NHASS Membership	(\$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								
39	04	2620	411	11		FAC - FRES Water/Sewer	\$22,500	\$25,882	\$25,500	\$26,193	\$26,500	\$26,500	Town of Wilton - water/sewer	\$0								

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40	04	2620	411	WLC		FAC - WLC Water/Sewer	\$29,000	\$31,544	\$35,000	\$33,513	\$34,000	\$34,000	Town of Wilton - water/sewer, also includes water charges for athletics	\$0	
41	04	2620	421	11		FAC - FRES Disposal Services	\$6,200	\$5,813	\$10,850	\$5,611	\$6,200	\$6,000	Trash removal	(\$200)	
42	04	2620	421	12		FAC - LCS Disposal Services	\$3,100	\$2,771	\$5,475	\$2,771	\$3,100	\$3,000	Trash removal	(\$100)	
43	04	2620	421	WLC		FAC - WLC Disposal Services	\$6,200	\$5,603	\$11,000	\$5,603	\$6,200	\$5,700	Trash removal	(\$500)	
44	04	2620	422	11		FAC - FRES Snow Plowing Services	\$7,350	\$3,976	\$7,350	\$8,507	\$7,350	\$7,350	Snow plowing and removal	\$0	
45	04	2620	422	12		FAC - LCS Snow Plowing Services	\$3,150	\$3,976	\$3,150	\$2,783	\$3,150	\$3,150	Snow plowing and removal	\$0	
46	04	2620	422	WLC		FAC - WLC Snow Plowing Services	\$10,500	\$7,952	\$10,500	\$9,940	\$10,500	\$10,500	Snow plowing and removal	\$0	
47	04	2620	424	11		FAC - FRES Lawn & Grounds Care	\$800	\$148	\$800	\$561	\$800	\$800	Lawn care, exterior grounds maintenance, sand/salt, wood chips for playground	\$0	
48	04	2620	424	12		FAC - LCS Lawn & Grounds Care	\$1,000	\$3	\$1,000	\$3,119	\$1,000	\$1,000	Lawn care, exterior grounds maintenance, sand/salt, wood chips for playground	\$0	
49	04	2620	424	WLC		FAC - WLC Lawn & Grounds Care	\$3,055	\$7,232	\$3,000	\$3,500	\$3,000	\$3,500	Roadside mowing, lawn care, exterior grounds maintenance, sand/salt	\$500	
50	04	2620	430	00		FAC - 3-Year Facility Improvement Plan	\$50,000	\$12,888	\$27,500	\$2,541	\$27,500	\$27,500	Supplemental funds for identified projects. FY27 projects are being identified by Facilities Committee and will be discussed during Facilities budget presentation	\$0	
51	04	2620	430	01		FAC - SAU Building Repairs & Maintenance	\$400	\$1,185	\$400	\$0	\$400	\$400	Apportioned cost of building repairs at LCS	\$0	
52	04	2620	430	11		FAC - FRES Building Repairs & Maintenance	\$31,000	\$75,090	\$36,000	\$41,664	\$31,000	\$33,000	Preventative maintenance contracts (HVAC, fire alarm system, sprinkler system, elevator maintenance, etc.), as-needed maintenance (electrical, plumbing, heat, etc.) - outsourced agencies	\$2,000	
53	04	2620	430	12		FAC - LCS Building Repairs & Maintenance	\$19,000	\$13,380	\$19,000	\$8,951	\$19,000	\$15,000	Preventative maintenance contracts (HVAC, fire alarm system, sprinkler system, elevator maintenance, etc.), as-needed maintenance (electrical, plumbing, heat, etc.) - outsourced agencies	(\$4,000)	
54	04	2620	430	WLC		FAC - WLC Building Repairs & Maintenance	\$64,000	\$141,690	\$69,000	\$82,926	\$64,000	\$64,000	Preventative maintenance contracts (HVAC, fire alarm system, sprinkler system, elevator maintenance, etc.), as-needed maintenance (electrical, plumbing, heat, etc.) - outsourced agencies	\$0	
55	04	2620	520	01		FAC - SAU Building Insurance	\$0	\$0	\$0	\$1,075	\$0	\$1,265	Estimate 15% increase; rates are released at/about October 15	\$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; rates are released at/about October 15	\$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; rates are released at/about October 15	(\$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; rates are released at/about October 15	\$1	
59	04	2620	580	01		FAC - Conference Fees, Vehicle Fuel	\$1,500	\$804	\$1,500	\$871	\$1,500	\$1,500	Facilities Vehicle maintenance, fuel	\$0	
60	04	2620	610	01		FAC - SAU Custodial and Building Maint. Supplies	\$400	\$98	\$400	\$92	\$400	\$400	Apportioned cost of facilities supplies at LCS	\$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	Custodial/facility supplies - TP, PT, cleaning supplies, trash bags, light bulbs, etc.; cost increase in FY26 carried in to FY27 due to inflation	\$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	Custodial/facility supplies - TP, PT, cleaning supplies, trash bags, light bulbs, etc.; cost increase in FY26 carried in to FY27 due to inflation	\$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	Custodial/facility supplies - TP, PT, cleaning supplies, trash bags, light bulbs, etc.; cost increase in FY26 carried in to FY27 due to inflation	(\$2,000)	
64	04	2620	622	01		FAC - SAU Electricity	\$4,600	\$4,774	\$4,600	\$4,170	\$4,800	\$4,800	Apportioned cost of building electricity at LCS	\$0	
65	04	2620	622	11		FAC - FRES Electricity	\$67,300	\$78,179	\$67,300	\$81,708	\$80,000	\$85,000	Increased use of facility for area youth programs has increased electricity	\$5,000	
66	04	2620	622	12		FAC - LCS Electricity	\$19,300	\$19,285	\$19,300	\$16,814	\$19,300	\$19,300	Building, school zone lights	\$0	
67	04	2620	622	WLC		FAC - WLC Electricity	\$91,400	\$65,101	\$91,400	\$87,197	\$70,000	\$80,000	Building, roadway lights, parking lot lights, athletics lights	\$10,000	
68	04	2620	624	01		FAC - SAU Heat (oil)	\$4,500	\$3,097	\$4,500	\$1,615	\$4,000	\$3,500	Apportioned cost of building heat	(\$500)	
69	04	2620	624	11		FAC - FRES Heat (propane)	\$54,000	\$37,308	\$61,750	\$46,195	\$42,000	\$48,000	Propane; increase in FY27 a reflection of increasaed use in FY25. Increased use of facility for area youth programs has increased building heat	\$6,000	
70	04	2620	624	12		FAC - LCS Heat (oil)	\$9,000	\$7,423	\$9,000	\$6,527	\$8,500	\$8,000	Oil	(\$500)	
71	04	2620	624	WLC		FAC - WLC Heat (oil)	\$99,000	\$76,224	\$99,000	\$65,088	\$85,000	\$75,000	Oil	(\$10,000)	
72	04	2620	731	11		FAC - FRES New Equipment	\$5,500	\$4,218	\$500	\$0	\$500	\$500	As-needed funding if new facilities equipment is needed	\$0	
73	04	2620	731	12		FAC - LCS New Equipment	\$500	\$5,845	\$250	\$0	\$250	\$500	As-needed funding if new facilities equipment is needed	\$250	

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74	04	2620	731	WLC		FAC - WLC New Equipment	\$1,100	\$0	\$500	\$0	\$500	\$500	As-needed funding if new facilities equipment is needed	\$0	
75	04	2620	735	11		FAC - FRES Replacement Equipment	\$9,500	\$14,083	\$850	\$0	\$1,850	\$850	As needed funding to replace any existing facilities equipment if needed	(\$1,000)	
76	04	2620	735	12		FAC - LCS Replacement Equipment	\$1,000	\$559	\$500	\$0	\$500	\$500	As needed funding to replace any existing facilities equipment if needed	\$0	
77	04	2620	735	WLC		FAC - WLC Replacement Equipment	\$5,500	\$7,412	\$10,500	\$0	\$20,500	\$10,500	As needed funding to replace any existing facilities equipment if needed	(\$10,000)	
78	04	2620	737	11		FAC - FRES Replacement Furniture or Fixtures	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	Funding for replacing and broken furniture (desks, tables, chairs) or fixtures (toilets, for example)	\$0	
79	04	2620	737	12		FAC - LCS Replacement Furniture of Fixtures	\$500	\$0	\$500	\$0	\$500	\$500	Funding for replacing and broken furniture (desks, tables, chairs) or fixtures (toilets, for example)	\$0	
80	04	2620	737	WLC		FAC - WLC Replacement Furniture or Fxitures	\$2,000	\$0	\$2,000	\$0	\$2,000	\$2,000	Funding for replacing and broken furniture (desks, tables, chairs) or fixtures (toilets, for example)	\$0	
81	04	2620	890	01		FAC - Miscellaneous	\$100	\$0	\$100	\$0	\$100	\$100	Misc.	\$0	
82						Salaries	\$361,344	\$362,558	\$373,965	\$385,540	\$400,446	\$378,168	1 Facilities Manager, 4 FT, 2 PT (30 hrs/week), summer help, school year help as needed, OT	(\$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%
	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	Used to maintain equipment and keep it running	\$0	
86	21	3120	430	12		FDSVC - LCS Repairs & Maintenance	\$100	\$0	\$100	\$1,194	\$100	\$100	Used to maintain refrigerator and freezer. Last year required an unexpected refrigerator repair resulting in an overage.	\$0	
													Used to maintain equipment. FY 24 saw extra work on an old greasetrap and walk-in refrigerator repairs. FY 25 required the greasetrap to be replaced when we replaced the dishwasher, as well as unexpected walk-in freezer repairs.	\$0	
87	21	3120	430	WLC		FDSVC - WLC Repairs & Maintenance	\$8,000	\$11,606	\$8,000	\$19,394	\$10,000	\$10,000			
88	21	3120	580	11		FDSVC - FRES Mileage Reimbursement, Conf. Fees	\$150	\$0	\$100	\$430	\$300	\$300	Travel for FRES kitchen manager to-and-from LCS to manage breakfast and lunch stock.	\$0	
89	21	3120	580	12		FDSVC - LCS Mileage Reimbursement, Conf. Fees	\$1,000	\$466	\$500	\$18	\$500	\$400	Travel for LCS food delivery each day from FRES.	(\$100)	
90	21	3120	580	WLC		FDSVC - WLC Mileage Reimbursement, Conf. Fees	\$300	\$0	\$200	\$515	\$600	\$600	Travel for Food Service Director for miscellaneous district needs, and for employees to travel to various conferences and showcases.	\$0	
91	21	3120	610	11		FDSVC - FRES Non Food Supplies	\$2,500	\$5,159	\$2,500	\$6,016	\$3,500	\$3,500	Paper plates, napkins, silverware, various serving equipment, and detergent/chemicals for dishwasher	\$0	
92	21	3120	610	12		FDSVC - LCS Non-Food Supplies	\$850	\$1,240	\$400	\$422	\$1,000	\$500	Paper plates, napkins, silverware, and various serving equipment	(\$500)	
93	21	3120	610	WLC		FDSVC - WLC Non-Food Supplies	\$6,000	\$9,907	\$6,000	\$12,177	\$7,000	\$7,000	Paper plates, napkins, silverware, various serving equipment, and detergent/chemicals for dishwasher	\$0	
													Primarily spent on sharpies and masking tape for labeling purposes, as well as some miscellaneous supplies to improve office organization	\$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	
													Primarily spent on sharpies and masking tape for labeling purposes, as well as some miscellaneous supplies to improve office organization	\$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	Majority of communication is sent via email and phone call	\$0	
98	21	3120	613	12		FDSVC - LCS Postage	\$25	\$0	\$25	\$0	\$10	\$10	Majority of communication is sent via email and phone call	\$0	
99	21	3120	613	WLC		FDSVC - WLC Postage	\$50	\$0	\$50	\$0	\$20	\$10	Majority of communication is sent via email and phone call	(\$10)	
100	21	3120	614	11		FDSVC - FRES Uniforms	\$250	\$0	\$50	\$50	\$100	\$100	\$50 shoe credit for employees to put towards nonslip shoes for kitchen wear. Reduces the risk of slips, trips, and falls in the kitchen	\$0	
101	21	3120	614	WLC		FDSVC - WLC Uniforms	\$500	\$0	\$100	\$80	\$100	\$150	\$50 shoe credit for employees to put towards nonslip shoes for kitchen wear. Reduces the risk of slips, trips, and falls in the kitchen	\$50	
102	21	3120	615	11		FDSVC - FRES Chemicals (enzymes)	\$250	\$143	\$250	\$271	\$250	\$250	Enzymes for grease trap	\$0	
103	21	3120	615	12		FDSVC - LCS Chemicals (enzymes)	\$50	\$25	\$50	\$7	\$1	\$1	Enzymes for grease trap	\$0	

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104	21	3120	615	WLC		FDSVC - WLC Chemicals (enzymes)	\$1,000	\$3,154	\$1,000	\$932	\$1,000	\$1,000	Enzymes for grease trap	\$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	Kitchen needs new storage containers. Will decrease use of disposable bags	\$0	
107	21	3120	617	WLC		FDSVC - WLC Kitchen Supplies	\$400	\$350	\$400	\$272	\$400	\$500			\$100
108	21	3120	630	11		FDSVC - FRES Program Food	\$40,000	\$40,003	\$40,000	\$52,290	\$43,000	\$50,000	Increase based on previous year's expenditures. Explored various products to find the best quality at the best price, ensuring the most student participation while keeping a responsible per-meal cost	\$7,000	
109	21	3120	630	12		FDSVC - LCS Program Food	\$20,000	\$6,860	\$12,000	\$5,631	\$8,000	\$7,000	Decrease based on previous year's expenditures. Explored various products to find the best quality at the best price, ensuring the most student participation while keeping a responsible per-meal cost	(\$1,000)	
110	21	3120	630	WLC		FDSVC - WLC Program Food	\$80,000	\$56,376	\$65,000	\$77,281	\$60,000	\$70,000	Increase based on previous year's expenditures. Explored various products to find the best quality at the best price, ensuring the most student participation while keeping a responsible per-meal cost.	\$10,000	
111	21	3120	631	11		FDSVC - FRES Program Milk	\$5,500	\$8,341	\$6,000	\$5,452	\$6,000	\$5,500	Having moved to an offer-vs-serve model, we removed the requirement that every student must have a milk. This has reduced our milk cost overall, though the majority of students still opt to take it.	(\$500)	
112	21	3120	631	12		FDSVC - LCS Program Milk	\$2,500	\$960	\$2,500	\$484	\$1,500	\$1,000	Decreased based on previous year's expenditures, but keeping a buffer in case next year's class loves milk. They also operate under the offer-vs-serve meal service.	(\$500)	
113	21	3120	631	WLC		FDSVC - WLC Program Milk	\$8,000	\$2,070	\$6,000	\$4,007	\$3,000	\$3,000	This line is a stretch but based on this year's milk consumption I feel we should be within target. This school also operates under an offer-vs-serve model.	\$0	
114	21	3120	632	11		FDSVC - FRES Non Program Food, Snacks	\$1,500	\$4,035	\$2,000	\$1,932	\$2,000	\$2,000	Frozen Friday moved to once a month instead of weekly, allowing us to decrease our snack expenditures.	\$0	
115	21	3120	632	12		FDSVC - LCS Non-Program Food, Snacks	\$100	\$22	\$200	\$180	\$100	\$50	Only require a snack purchase for Field Day. Based on enrollment trends, this should be sufficient for popsicles and ice cream cups for the one day a year they require snacks.	(\$50)	
116	21	3120	632	WLC		FDSVC - WLC Non-Program Foods, Snacks	\$13,500	\$15,570	\$10,000	\$17,140	\$12,000	\$12,000	Focusing on decreasing snack purchases while still incorporating an increase for smart budgeting.	\$0	
117	21	3120	633	11		FDSVC - FRES USDA Commodities	\$400	\$318	\$250	\$309	\$400	\$350	Have moved from purchasing canned and dry goods to taking advantage of their meat options which provide a better value for the dollar than the dry goods.	(\$50)	
118	21	3120	633	12		FDSVC - LCS USDA Commodities	\$160	\$45	\$50	\$39	\$100	\$50	Have moved from purchasing canned and dry goods to taking advantage of their meat options which provide a better value for the dollar than the dry goods.	(\$50)	
119	21	3120	633	WLC		FDSVC - WLC USDA Commodities	\$1,200	\$424	\$500	\$428	\$800	\$600	Have moved from purchasing canned and dry goods to taking advantage of their meat options which provide a better value for the dollar than the dry goods.	(\$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 BOH modules.	\$0	
121	21	3120	650	12		FDSVC - LCS Back Office Software	\$300	\$588	\$665	\$356	\$650	\$400	MealTime costs will increase with added BOH modules.	(\$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 BOH modules.	\$0	
123	21	3120	732	11		FDSVC - FRES New Equipment	\$1	\$718	\$1	\$0	\$1	\$1	No new equipment anticipated	\$0	
124	21	3120	732	12		FDSVC - LCS New Equipment	\$1	\$0	\$1	\$0	\$1	\$1	No new equipment anticipated	\$0	
125	21	3120	732	WLC		FDSVC - WLC New Equipment	\$2	\$93	\$2	\$0	\$2	\$2	No new equipment anticipated, though I would love to explore purchasing a reach-in refrigerator to store cold grab'n'go breakfast and lunch options. This would ultimately increase meal participation while expediting the lunch line and creating more organization in the checkout process.	\$0	
126	21	3120	735	11		FDSVC - FRES Replacement Equipment	\$1	\$0	\$1	\$0	\$1	\$1	No replacements anticipated	\$0	
127	21	3120	735	12		FDSVC - LCS Replacement Equipment	\$1	\$0	\$1	\$0	\$1	\$1	No replacements anticipated	\$0	
128	21	3120	735	WLC		FDSVC - WLC Replacement Equipment	\$2	\$0	\$30,000	\$29,250	\$2	\$2	No replacements anticipated, FY25 saw the dishwasher and grease trap replacement.	\$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	Based on last year expenditures	\$0	

Wilton-Lyndeborough Cooperative School District
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														Compare FY27 1st Draft to								
														FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES	FY26 Budget	
131	21	3120	810	WLC		FDSVC - WLC Dues, Fees, Membership	\$830	\$1,024	\$100	\$574	\$700	\$600	Based on last year expenditures	(\$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)								
133						Employer Taxes (Fica/Medi, UC, WC)	\$11,576	\$14,269	\$13,407	\$19,726	\$18,039	\$13,835		(\$4,204)								
134						Employer Benefits (Health, Dental, ADD, Life, NHRS)	\$14,186	\$37,705	\$32,642	\$42,227	\$44,114	\$46,904	Health estimate 15% increase, Dental estimate 8% increase	\$2,790								
						Subtotal - Food Service	\$373,394	\$387,268	\$412,347	\$453,541	\$413,985	\$414,874		\$889	0.21%							
	FRES						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%							
135	04	1100	430	11		FRES - Instructional Equip Repairs& Maintenance	\$250	\$284	\$350	\$180	\$350	\$350		\$0								
136	04	1100	610	11		FRES - Reg Ed General Supplies/Educ Materials	\$25,646	\$18,793	\$24,500	\$18,292	\$20,500	\$20,000		(\$500)								
137	04	1100	641	11		FRES - Reg Ed Books & Print Materials	\$20,130	\$20,047	\$36,000	\$20,277	\$20,150	\$30,804	Includes funding to replace math curriculum	\$10,654								
138	04	1100	733	11		FRES - Classroom New Furniture or Fixtures	\$1	\$0	\$1	\$0	\$1,912	\$1	Nothing requested for FY27	(\$1,911)								
139	04	1100	735	11		FRES - Reg Ed Replacement Equipment	\$2,680	\$2,490	\$1,000	\$741	\$1,000	\$1,000		\$0								
140	04	1100	737	11		FRES - Classroom Replacement Furniture/Fixtures	\$0	\$3,367	\$0	\$0	\$0	\$0		\$0								
141	04	1100	810	11		FRES - Educational Dues, Fees, Membership	\$509	\$410	\$365	\$185	\$450	\$450		\$0								
142	04	2122	323	11		FRES - Guidance Student Testing	\$0	\$0	\$1	\$0	\$1	\$1		\$0								
143	04	2122	610	11		FRES - Guidance Gen'l Supplies/Materials	\$250	\$182	\$250	\$0	\$204	\$200		(\$4)								
144	04	2122	641	11		FRES - Guidance Books & Print Materials	\$200	\$0	\$200	\$0	\$200	\$200		\$0								
145	04	2122	810	11		FRES - Guidance Dues, Fees, Membership	\$179	\$0	\$179	\$0	\$294	\$50	new staff member, assessing needs	(\$244)								
146	04	2134	323	11		FRES - Nurse Staff Agency	\$1	\$0	\$1	\$1,725	\$1	\$1		\$0								
147	04	2134	430	11		FRES - Nurse Equip Repairs & Maintenance	\$400	\$0	\$100	\$0	\$100	\$100		\$0								
148	04	2134	610	11		FRES - Nurse General Supplies	\$995	\$1,156	\$900	\$969	\$1,004	\$1,004		\$0								
149	04	2134	731	11		FRES - Nurse New Equipment	\$1,223	\$1,100	\$100	\$0	\$1	\$1		\$0								
150	04	2134	810	11		FRES - Nurse Dues, Fees, Membership	\$125	\$45	\$145	\$105	\$150	\$125		(\$25)								
151	04	2222	610	11		FRES - Library General Supplies & Materials	\$250	\$140	\$250	\$0	\$250	\$250		\$0								
152	04	2222	641	11		FRES - Library Books & Print Materials	\$1,500	\$1,340	\$2,000	\$1,590	\$1,500	\$2,000	rotating and replacing out of date material	\$500								
153	04	2222	649	11		FRES - Library Digital Resources	\$283	\$261	\$2,250	\$185	\$1	\$1		\$0								
154	04	2410	290	11		FRES - Principal Professional Development	\$0	\$0	\$0	\$0	\$950	\$950	Was previously apportioned in an "01" acct	\$0								
155	04	2410	534	11		FRES - Front Office Postage and Meter	\$1,500	\$349	\$1,000	\$759	\$600	\$600		\$0								
156	04	2410	550	11		FRES - Front Office Printing	\$550	\$0	\$250	\$0	\$100	\$100		\$0								
157	04	2410	580	11		FRES - Principal Travel, Conference Fees, Mileage	\$2,500	\$0	\$2,500	\$0	\$1,500	\$1,500		\$0								
158	04	2410	610	11		FRES - Front Office Supplies	\$5,050	\$5,009	\$6,000	\$4,358	\$6,000	\$5,500		(\$500)								
159	04	2410	810	11		FRES - Principal Dues, Fees, Membership	\$810	\$259	\$820	\$259	\$850	\$905	Increase in membership fee	\$55								
160	04	2410	890	11		FRES - Principal Miscellaneous	\$500	\$767	\$500	\$0	\$500	\$500		\$0								
161	04	2490	890	11		FRES - 5th Grade Graduation	\$3,500	\$2,227	\$2,750	\$3,004	\$2,750	\$2,750		\$0								
162	04	2725	519	11		TRANSP - FRES Field Trip Transportation	\$5,340	\$5,439	\$5,000	\$6,702	\$5,500	\$5,500										
163						Salaries	\$1,457,634	\$1,362,467	\$1,546,896	\$1,547,572	\$1,615,248	\$1,683,437	1.0 FTE Principal, 2 front office staff, 21.0 FTE WLCTA and .4 FTE learner support	\$68,189								
164						Employer Taxes (Fica/Medi, UC, WC)	\$119,748	\$107,562	\$129,868	\$123,913	\$135,906	\$140,505		\$4,599								
165						Employer Benefits (Health, Dental, ADD, Life, NHRS)	\$678,962	\$622,480	\$665,180	\$673,690	\$728,193	\$888,749	Health estimate 15% increase, Dental estimate 8% increase	\$160,556								
						Subtotal - FRES	\$2,330,716	\$2,156,174	\$2,429,356	\$2,404,507	\$2,546,165	\$2,787,534		\$241,369	9.48%							
	LCS						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	NOTES	\$	%							
166	04	1100	610	12		LCS - Reg Ed General Supplies & Educ Materials	\$5,307	\$5,070	\$5,150	\$3,355	\$6,592	\$7,288	classroom, specialists, workroom supplies, fundations (1465)	\$696								
167	04	1100	641	12		LCS - Reg Ed Books & Print Materials	\$1,651	\$1,510	\$2,000	\$1,883	\$2,199	\$1,611	Wilson Books, SS curric, Scholastic, classroom libraries, writing tablets, math	(\$588)								
168	04	1100	733	12		LCS - Reg Ed New Furniture or Fixtures	\$1	\$0	\$200	\$0	\$450	\$1		(\$449)								
169	04	1100	735	12		LCS - Reg Ed Replacement Equipment	\$683	\$598	\$2,050	\$0	\$1,310	\$640	writing tablets	(\$670)								
170	04	1100	737	12		LCS - Classroom Replacement Furniture or Fixtures	\$1,446	\$904	\$1	\$0	\$1	\$680	Rourke replacement Rug	\$679								
171	04	2122	323	12		LCS - Guidance Student Testing	\$1	\$0	\$1	\$0	\$1	\$1		\$0								
172	04	2122	580	12		LCS - Guidance Mileage Reimbursement	\$0	\$83	\$0	\$0	\$0	\$1		\$1								

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														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 Prinicipal, 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	pottery/kiln maintenance:\$400; music equipment repair/tuning:\$600; service contract for IA equipment:\$1000; FACS sewing machine repairs/calibrations:\$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	Admin: general supplies for teachers/classrooms:\$7200; ELA - ; World Languages: Voces:\$1100; Math: mouse traps, micrometer, math games, math puzzles, meter sticks, whiteboard grids, graphing calculators, scientific calculators:\$1500; Science: lab supplies \$6000; Social Studies:skill posters, poster board, 3-ring binders, colored pencil class sets, marker class sets; Art: minimal art supplies for 7 grades, \$3850; FACS: food and craft supplies for creative arts, creative cooking, love of leftovers and middle school classes:\$10,000; Shop: Wood/sanpaper/glue/fasteners, \$4000, Music: reeds, mouthpieces, instrument care & cleaning, guitar picks, \$400	(\$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:\$20,000; World History textbooks: \$3600; SS Debate books \$175; Economics books \$50; ELA - new novels for new curriculum, replacement novels; Math geometry, algebra & statistics practice books, books of common sense & math riddles, math project books; SS: Trial lessons, debate support materials \$180; Music: choral selections, instumental books: \$1500	\$22,000	
191	04	1100	731	WLC		WLC - Reg Ed New Equipment	\$10,348	\$2,793	\$8,571	\$1,406	\$8,000	\$5,000	Science: moisture meter, digital scales, ion-selective electrode, \$550; IA: power miter saw, drill press, \$1,500 Air cleaners: \$2000; Music: new instruments to help complete band. \$950	(\$3,000)	
192	04	1100	735	WLC		WLC - Reg Ed Replacement Equipment	\$6,877	\$4,142	\$7,928	\$2,217	\$6,000	\$4,000	Science: hot plates \$598, Music: keyboards \$1400; IA: scroll saws \$2000	(\$2,000)	
193	04	1100	737	WLC		WLC - Classroom Replacement Furniture/Fixtures	\$4,000	\$1,411	\$4,300	\$0	\$2,000	\$2,000	Student tables	\$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	Drama scripts \$2500, NJS/NHS induction ceremonies \$300	(\$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	HOBY:\$700, NHS/NJHS:\$770, Robotics registrations:\$1600	\$0	
197	04	1410	890	WLC		WLC - Academeic 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	Field maintenance contract - baseball field, soccer field, softball field, Fertilizer contract	\$0	
199	04	1420	430	WLC		WLC - Athletics Facilities Repairs & Maintenance	\$29,900	\$50,130	\$15,000	\$22,602	\$15,000	\$10,000	Non contractual repairs - fields, fences, buildings, sprinkler system, etc.	(\$5,000)	
200	04	1420	442	WLC		WLC - Athletics Rentals	\$1,000	\$1,085	\$1,000	\$1,513	\$1,100	\$1,600	porta potties for fall and spring sports	\$500	
201	04	1420	591	WLC		WLC - Athletics Officials	\$23,914	\$14,567	\$18,758	\$15,189	\$18,758	\$15,500	officials for all seasons, middle school and high school	(\$3,258)	

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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	
202	04	1420	610	WLC	WLC - Athletics Supplies	\$3,195	\$26,644	\$4,700	\$5,130	\$5,000	\$5,000	socks, med kit supplies (band aids, ice packs, etc.) Game balls, practice balls, awards	\$0
203	04	1420	731	WLC	WLC - Athletics New Equipment	\$0	\$0	\$1,000	\$968	\$1,650	\$1,000	starting blocks	(\$650)
204	04	1420	735	WLC	WLC - Athletics Replacement Equipment	\$10,811	\$32,921	\$6,270	\$7,076	\$7,200	\$7,850	Uniforms	\$650
205	04	1420	810	WLC	WLC - Athletics Dues, Fees, Membership	\$3,900	\$3,705	\$5,625	\$4,177	\$6,000	\$6,000	NHIAA, NHADA, Tri-County, Soccer coaches assoc, Basketball coaches assoc, Baseball coaches assoc, Softball coaches assoc, NHIAA coaches' enrollment, Granite State Conference	\$0
206	04	1420	890	WLC	WLC - Athletics Miscelleaneous	\$451	\$1,873	\$1,900	\$1,900	\$2,000	\$2,000	Increased participation in Hall of Fame, flowers for SRs, Scholar Athlete lunch	\$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	Plans for day trip should have 100% attendance, overnight trip was below 60% attendance	(\$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	grief counselor assistance if ever needed	\$0
213	04	2122	323	WLC	WLC - Guidance SAT & PSAT Testing	\$3,000	\$3,532	\$3,000	\$3,104	\$4,000	\$4,000	PSAT Fall:\$666; PSAT 10: \$738; PSAT 9:\$658; AP:\$1485	\$0
214	04	2122	591	WLC	WLC - Guidance Services	\$2,500	\$0	\$2,500	\$0	\$1,000	\$1	Speaker for school wide assemblies	(\$999)
215	04	2122	610	WLC	WLC - Guidance Supplies & Materials	\$3,000	\$2,583	\$1,500	\$854	\$1,500	\$1,000	planners:\$800; Red Ribbon Week\$100; office supplies:\$100	(\$500)
216	04	2122	641	WLC	WLC - Guidance Books & Print Materials	\$1	\$0	\$1	\$0	\$1	\$1	reference books are needed occasionally	\$0
217	04	2122	810	WLC	WLC - Guidance Dues, Fees, Membership	\$750	\$268	\$800	\$463	\$600	\$600	NHSCA:\$75 ; ASCA:\$129; ASCD:\$119	\$0
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	calibration and repairs of audioscope	\$0
220	04	2134	610	WLC	WLC - Nurse General Supplies	\$926	\$1,017	\$950	\$1,122	\$1,000	\$1,200	acetaminophin, ibuprofen, bandaids, ices packs, bandages, cough drops, eye wash, antacids, gauze, gloves, AED pads and batteries	\$200
221	04	2134	641	WLC	WLC - Nurse Books & Print Materials	\$250	\$250	\$2	\$0	\$2	\$2	reference books are needed occasionally	\$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	NH School Nurses' Assoc \$60	(\$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	tape, plastic, labels	\$0
226	04	2222	610	WLC	WLC - Library General Supplies & Materials	\$175	\$174	\$175	\$89	\$180	\$180	cricut supplies, vinyl, card stock	\$0
227	04	2222	641	WLC	WLC - Library Books & Print Materials	\$4,760	\$4,853	\$4,760	\$4,203	\$4,760	\$4,760	newspaper subscriptions, magazine subscriptions, books	\$0
228	04	2222	649	WLC	WLC - Library Digital Resources	\$5,000	\$4,115	\$1,750	\$1,658	\$4,190	\$2,000	Encyclopedia Britanica, \$1100, EBSCO, \$925	(\$2,190)
229	04	2222	810	WLC	WLC - Library Dues, Fees, Membership	\$51	\$25	\$51	\$35	\$100	\$50	NH Library Assoc	(\$50)
230	04	2410	290	WLC	WLC - Prinicipal Professional Development	\$0	\$0	\$0	\$0	\$1,000	\$1,000	1 or 2 professional opportunities	\$0
231	04	2410	534	WLC	WLC - Front Office Postage and Meter	\$2,200	\$1,893	\$1,500	\$944	\$1,500	\$1,500	postage for attendance letters, progress reports, report cards, Warrior Winner post cards	\$0
232	04	2410	550	WLC	WLC - Front Office Printing	\$808	\$355	\$1,750	\$795	\$1,750	\$1,750	alumni pictures, outdoor banners, envelopes, tardy passes, visitor passes	\$0
233	04	2410	580	WLC	WLC - Prinicipal Travel, Conference Fees, Mileage	\$6,000	\$4,628	\$3,000	\$751	\$2,000	\$2,000	NELMS annual conference	\$0
234	04	2410	610	WLC	WLC - Front Office Supplies	\$4,500	\$2,349	\$4,000	\$2,405	\$4,000	\$2,500	folders, paper, pens, etc	(\$1,500)
235	04	2410	810	WLC	WLC - Principal Dues, Fees, Membership	\$6,543	\$6,289	\$5,600	\$4,780	\$5,200	\$5,200	NELMS :\$375, NHMLE: \$100, NEASC: \$4,250, ASCD \$158	\$0
236	04	2410	890	WLC	WLC - Prinicipal Miscellaneous	\$1,000	\$1,284	\$1,300	\$291	\$1,300	\$1,000	rental of sound system for graduation	(\$300)
237	04	2490	890	WLC	WLC - Graduation/Assembly Expenses	\$4,748	\$2,901	\$4,248	\$2,632	\$3,500	\$3,000	caps/gowns: \$1300; diplomas/covers: \$1000; staff recognition: \$50; roses: \$150; garden flowers for graduation: \$150; wreaths: \$65; 8th grade promotion certificates/folders: \$200	(\$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; Art Museum:\$750; King Arthur Baking:\$1000; America's Stonehenge: \$750; NH Career Construction: \$410; College Access convention: \$565; NH Forest Career: \$665; NCC Manufacturing FT:\$350; Milford ATC: \$400; Science FT: \$800; Mt. Monadnock: \$650; 6th gr Science FT: \$1,000; Science/Math department would like 10 field trips to be announced later	(\$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

10.01.25 Budget Committee Meeting

							FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES	Compare FY27 1st Draft to FY26 Budget	
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	Apportioned cost of meter rental, postage costs	\$0	
248	04	2319	540	01		SAU - School Board Public Notices, Advertising	\$600	\$333	\$575	\$404	\$450	\$450	Advertising fees associated with required public notices	\$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	NHSBA	\$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	Advertising fees associated with required public notices	(\$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, Memership	\$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)	
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	Instructional Materials per IEPs	\$500	
266	04	1210	610	12		SPED - LCS Inst Gen'l Supplies & Educ. Materials	\$500	\$487	\$600	\$599	\$500	\$600	Instructional Materials per IEPs	\$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	Instructional Materials per IEPs	\$0	
268	04	1210	641	11		SPED - FRES Books and Print Materials	\$1,000	\$975	\$1,000	\$1,000	\$1,000	\$1,000	Books per IEP	\$0	
269	04	1210	641	12		SPED - LCS Books and Print Materials	\$1,000	\$697	\$500	\$375	\$800	\$500	Books per IEP	(\$300)	
270	04	1210	641	WLC		SPED - WLC Books and Print Mterials	\$1,500	\$1,286	\$1,900	\$778	\$1,700	\$1,000	Books per IEP	(\$700)	
271	04	1210	650	11		SPED - FRES Software & License Subscriptions	\$4,000	\$4,115	\$5,000	\$4,375	\$4,000	\$4,400	ACE Software	\$400	
272	04	1210	650	12		SPED - LCS Software & License Subscriptions	\$3,000	\$2,780	\$3,000	\$2,677	\$3,000	\$2,800	ACE Software	(\$200)	
273	04	1210	650	WLC		SPED - WLC Software & License Subscriptions	\$4,000	\$4,016	\$4,000	\$4,227	\$4,000	\$4,400	ACE Software	\$400	
274	04	1210	731	11		SPED - FRES New Equipment	\$750	\$719	\$700	\$0	\$700	\$500	Equipment per IEPs	(\$200)	
275	04	1210	731	12		SPED - LCS New Equipment	\$750	\$749	\$700	\$666	\$700	\$500	Equipment per IEPs	(\$200)	
276	04	1210	731	WLC		SPED - WLC New Equipment	\$500	\$500	\$500	\$321	\$500	\$400	Equipment per IEPs	(\$100)	
277	04	1210	733	12		SPED - LCS New Furniture or Fixtures	\$500	\$500	\$500	\$0	\$500	\$500	Specialized Furniture per IEPs	\$0	
278	04	1210	733	WLC		SPED - WLC New Furniture or Fixtures	\$500	\$500	\$500	\$407	\$500	\$500	Specialized Furniture per IEPs	\$0	
279	04	1210	734	11		SPED - FRES New Computers/Hardware	\$1,000	\$1,000	\$1,000	\$0	\$750	\$500	Student/Staff Technology Needs	(\$250)	
280	04	1210	734	12		SPED - LCS New Computers/Hardware	\$750	\$0	\$750	\$0	\$750	\$500	Student/Staff Technology Needs	(\$250)	
281	04	1210	734	WLC		SPED - WLC New Computers/Hardware	\$1,500	\$360	\$1,500	\$84	\$1,250	\$500	Student/Staff Technology Needs	(\$750)	
282	04	1210	735	11		SPED - FRES Classroom Replacement Equip.	\$500	\$472	\$500	\$264	\$500	\$500	Replscement Equipment per IEPs	\$0	
283	04	1210	735	WLC		SPED - WLC Classroom Replacement Equip.	\$500	\$500	\$500	\$321	\$500	\$500	Replscement Equipment per IEPs	\$0	
284	04	1210	810	01		SPED - Medicaid Fees	\$9,000	\$2,238	\$9,000	\$7,230	\$9,000	\$8,000	Annual Medicaid Fees for Service - Relay	(\$1,000)	

Wilton-Lyndeborough Cooperative School District
FY27 Budget - 1st Draft (does not include Federal Grants)
10.01.25 Budget Committee Meeting

													Compare FY27 1st Draft to		
													FY26 Budget		
						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES			
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	SLP, PT, OT, Reading Personnel for ESY Program	\$1,000	
289	04	1290	339	11		SPED - FRES 504 Special Programs	\$4,500	\$1,400	\$4,500	\$2,270	\$3,500	\$2,500	504 Needs per Student Plan	(\$1,000)	
290	04	1290	339	WLC		SPED - WLC 504 Special Programs	\$5,500	\$1,000	\$5,500	\$5,951	\$3,500	\$5,000	504 Needs per Student Plan	\$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	OOD Tuitions	(\$25,250)	
292	04	1290	564	11		SPED - FRES Private Out of District Tuition	\$115,000	\$155,099	\$1	\$0	\$1	\$75,000	OOD Tuitions	\$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	OOD Tuitions	(\$28,000)	
294	04	1290	610	11		SPED - FRES 504 Program Supplies	\$500	\$0	\$500	\$500	\$500	\$500	504 Needs per Student Plan	\$0	
295	04	1290	610	12		SPED - LCS 504 Program Supplies	\$500	\$0	\$500	\$500	\$500	\$500	504 Needs per Student Plan	\$0	
296	04	1290	610	WLC		SPED - WLC 504 Program Supplies	\$1,000	\$345	\$1,000	\$999	\$1,000	\$1,000	504 Needs per Student Plan	\$0	
297	04	1290	731	12		SPED - LCS New Equipment	\$500	\$0	\$500	\$38	\$500	\$400	Equipment per IEPs & 504s	(\$100)	
													Contracted Service School Psychologist & Licensed Mental Health Clinician		
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	Outside Special Educations Evaluations	\$5,000	
300	04	2142	323	12		SPED - LCS Psychological Testing Services	\$2,750	\$0	\$3,000	\$2,989	\$3,000	\$3,000	Outside Special Educations Evaluations	\$0	
301	04	2142	323	WLC		SPED - WLC Psychological Testing Services	\$13,000	\$0	\$10,000	\$9,550	\$10,000	\$10,000	Outside Special Educations Evaluations	\$0	
302	04	2142	610	01		SPED - School Psychologist Supplies & Materials	\$500	\$488	\$500	\$494	\$1,000	\$500	Supplies for School Psych/LMHC	(\$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	Supplies for School Psych/LMHC	(\$100)	
305	04	2143	610	12		SPED - LCS Mental Health General Supplies	\$250	\$224	\$500	\$135	\$500	\$400	Supplies for School Psych/LMHC	(\$100)	
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	Mileage Reimbursement - Staff & Parents	\$500	
309	04	2149	580	12		SPED - LCS ABA/RBT Mileage Reimbursement	\$500	\$107	\$750	\$637	\$300	\$700	Mileage Reimbursement - Staff & Parents	\$400	
310	04	2149	580	WLC		SPED - WLC ABA/RBT Mileage Reimbursement	\$1,000	\$215	\$1,000	\$1,372	\$600	\$1,000	Mileage Reimbursement - Staff & Parents	\$400	
311	04	2149	610	11		SPED - FRES ABA/RBT General Supplies	\$1,500	\$1,491	\$1,500	\$4,500	\$1,500	\$2,000	ABA Supplies	\$500	
312	04	2149	610	12		SPED - LCS ABA/RBT General Supplies	\$1,500	\$1,491	\$1,500	\$0	\$1,500	\$1,000	ABA Supplies	(\$500)	
313	04	2149	610	WLC		SPED - WLC ABA/RBT General Supplies	\$1,000	\$121	\$1,500	\$0	\$1,500	\$1,000	ABA Supplies	(\$500)	
314	04	2152	321	11		SPED - FRES S/L Pathologist (CSP)	\$98,500	\$109,892	\$126,000	\$114,075	\$132,000	\$127,000	Speech Language - Contract Services	(\$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	Speech Language - Contract Services	(\$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	Speech Language - Contract Services	\$20,400	
317	04	2152	610	11		SPED - FRES S/L Supplies & Materials	\$1,000	\$1,000	\$750	\$700	\$750	\$700	SLP Supplies	(\$50)	
318	04	2152	610	12		SPED - LCS S/L Supplies & Materials	\$750	\$639	\$750	\$744	\$750	\$700	SLP Supplies	(\$50)	
319	04	2152	641	11		SPED - FRES S/L Books & Print Materials	\$500	\$336	\$500	\$132	\$500	\$400	SLP Supplies	(\$100)	
320	04	2153	323	11		SPED - FRES Audiological Testing Services	\$300	\$184	\$300	\$1,346	\$300	\$1,000	Audiological Evaluations	\$700	
321	04	2153	323	WLC		SPED - WLC Audiological Testing Services	\$600	\$184	\$600	\$465	\$600	\$500	Audiological Evaluations	(\$100)	
322	04	2162	323	11		SPED - FRES Physical Therapy (CSP)	\$6,400	\$6,120	\$8,500	\$4,883	\$8,300	\$5,000	Physical Therapy - Contracted Services	(\$3,300)	
323	04	2162	323	12		SPED - LCS Physical Therapist (CSP)	\$9,500	\$6,375	\$14,000	\$9,319	\$14,200	\$10,000	Physical Therapy - Contracted Services	(\$4,200)	
324	04	2162	323	WLC		SPED - WLC Physical Therapy (CSP)	\$7,200	\$1,530	\$7,500	\$131	\$7,200	\$4,000	Physical Therapy - Contracted Services	(\$3,200)	
325	04	2163	321	11		SPED - FRES Occupational Therapist (CSP)	\$48,600	\$61,895	\$52,500	\$60,857	\$63,000	\$63,000	Occupational Therapy - Contracted Services	\$0	
326	04	2163	321	12		SPED - LCS Occupational Therapist (CSP)	\$25,500	\$32,705	\$28,000	\$32,032	\$34,000	\$34,000	Occupational Therapy - Contracted Services	\$0	
327	04	2163	321	WLC		SPED - WLC Occupational Therapist (CSP)	\$17,500	\$7,056	\$19,500	\$5,984	\$7,200	\$6,000	Occupational Therapy - Contracted Services	(\$1,200)	
328	04	2190	321	11		SPED - FRES Reading Specialist (CSP)	\$20,200	\$47,173	\$63,000	\$47,000	\$55,000	\$58,000	Occupational Therapy - Contracted Services	\$3,000	
329	04	2190	321	WLC		SPED - WLC Reading Specialist (CSP)	\$45,000	\$37,466	\$50,000	\$7,874	\$2	\$71,000	Transfer fr Reading Specialist Wages/Taxes/Benefits 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	Miscellaneous IEP Costs	\$500	
331	04	2190	323	12		SPED - LCS Other Student Support Services	\$1,000	\$980	\$1,000	\$743	\$1,000	\$1,000	Miscellaneous IEP Costs	\$0	
332	04	2190	323	WLC		SPED - WLC Other Student Support Services	\$5,500	\$5,099	\$5,500	\$1,546	\$5,500	\$5,000	Miscellaneous IEP Costs	(\$500)	
333	04	2332	290	01		SPED - Director Professional Development	\$2,000	\$1,524	\$2,000	\$672	\$2,000	\$1,200	Professional Development - Student Services	(\$800)	
334	04	2332	330	01		SPED - Legal Services	\$6,000	\$14,255	\$5,000	\$2,777	\$7,500	\$6,000	Special Education Legal Services	(\$1,500)	
335	04	2332	534	01		SPED - Admin Office Postage	\$500	\$0	\$500	\$15	\$500	\$500	Postage	\$0	
336	04	2332	540	01		SPED - Required Public Notices, Advertising	\$500	\$421	\$750	\$428	\$700	\$500	Required Special Education/504 Annual Notices	(\$200)	
337	04	2332	580	01		SPED - Admin Travel, Conference, Mileage Reimburse	\$2,000	\$1,130	\$2,000	\$930	\$1,500	\$1,100	Special Education Staff Conferences	(\$400)	

Wilton-Lyndeborough Cooperative School District
FY27 Budget - 1st Draft (does not include Federal Grants)
10.01.25 Budget Committee Meeting

														Compare FY27 1st Draft to	
														FY26 Budget	
						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES			
338	04	2332	610	01		SPED - Office Supplies & Materials	\$500	\$393	\$750	\$0	\$750	\$700	SAU Special Education Office Supplies	(\$50)	
339	04	2332	810	01		SPED - Dues, Fees, Membership	\$500	\$75	\$500	\$0	\$500	\$500	Miscellaneous Dues, Fees Membership	\$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												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)	
346	04	1100	650	11	T	TECH - FRES Software & License Subscriptions	\$10,775	\$9,943	\$27,800	\$13,996	\$30,010	\$27,349	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	(\$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	
348	04	1100	650	WLC	T	TECH - WLC Software & License Subscriptions	\$16,897	\$15,559	\$26,577	\$18,490	\$32,139	\$17,871	"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	(\$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)	
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	Student Chromebooks Teacher Chromebooks Security Cameras Interactive Projectors	\$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	

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10.01.25 Budget Committee Meeting

												Compare FY27 1st Draft to			
												FY26 Budget			
												FY26 Budget			
							FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	NOTES		
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 \$1,902.88 ALICE Training \$756.00 SchoolSpring \$623.00 PowerSchool \$2,240.00 ParentSquare \$756.00 MBA Report Creator \$140.00	\$1,426	
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 \$2,718.40 ALICETraining \$1,080.00 SchoolSpring \$890.00 PowerSchool \$3,200.00 ParentSquare \$1,080.00 MBAReportCreator \$200.00	\$181	
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	Vector \$475.72 ALICETraining \$189.00 SchoolSpring \$155.75 PickupPatrol \$600.00 PowerSchool \$560.00 ParentSquare \$189.00 MBAReportCreator \$35.00	(\$526)	
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	
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	

Wilton-Lyndeborough Cooperative School District
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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			
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	
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	\$	%

Wilton-Lyndeborough Cooperative School District
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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			
						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%