

**Public Notice of Meeting**  
**WILTON-LYNDEBOROUGH COOPERATIVE**  
**BUDGET COMMITTEE MEETING**  
**Wednesday October 22, 2025**  
**Wilton-Lyndeborough Cooperative M/H School-Library**  
**6:30 p.m.**

Videoconferencing: [meet.google.com/vgo-gebc-nzq](https://meet.google.com/vgo-gebc-nzq)

Audio: [+1 904-647-1541](tel:+19046471541) PIN: 925 301 820#

- I. CALL TO ORDER**
- II. ADJUSTMENTS TO THE AGENDA**
- III. APPROVE PREVIOUS MINUTES**
- IV. BUDGET PRESENTATIONS**
  - a. LYNDEBOROUGH CENTRAL SCHOOL**
  - b. FLORENCE RIDEOUT ELEMENTARY SCHOOL**
  - c. WILTON-LYNDEBOROUGH COOPERATIVE MS/HS**
  - d. CURRICULUM COORDINATOR**
  - e. SPECIAL EDUCATION**
- V. PUBLIC COMMENTS**
- VI. ADJOURNMENT**

**INFORMATION: Next Joint Meeting with School Board-November 18**

The Wilton-Lyndeborough Cooperative School District does not discriminate on the basis of race, color, religion, national origin, age, sex, handicap, veteran status, sexual orientation, gender identity or marital status in its administration of educational programs, activities or employment practice.



***Wilton-Lyndeborough Cooperative School District***  
***School Administrative Unit #63***

192 Forest Road Lyndeborough, NH 03082  
603-732-9227

Peter Weaver  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

Kristie LaPlante  
Business Administrator

**MEMORANDUM**

TO: Budget Committee members

FROM: Peter Weaver, Superintendent  
Kristie LaPlante, Business Administrator

DATE: October 16, 2025

SUBJECT: October 8, 2025, Budget Committee Meeting Follow-up

The following is a summary of supplemental/follow-up information pulled from our individual notes and a recap submitted by Alyssa Lavoie.

**Food Service Revenue** – is there a cap on how much money the District can earn from non-reimbursable meals?

Food Service Director is still working on this; more information will be available at the October 22<sup>nd</sup> Budget Committee meeting.

**Food Service Employment Tax variances** – why is FY25 Actual significantly more than FY25 Budget?

The Worker's Compensation rate for Food Service (and janitorial) staff is higher than the rate for all other employees. It appears the FY25 Worker's Compensation was not budgeted at the higher rate. The Business Administrator is researching what the FY27 cost is projected to be. If the current FY27 budgeted figure is not adequate it will be revised for the December 3<sup>rd</sup> Salaries/Benefits discussion.

**Do FY27 Food Service Expenditures** need to be revised to avoid overspending a third year or are we confident with the current FY27 Budget request?

The Food Service Director has reviewed historical production records that document meals sold, spoken with food suppliers, and would like to revise the following FY27 lines:

- WLC Program Food (line 110) – increase to \$75,000 (from \$70,000)
- FRES Program Food (line 108) – increase to \$55,000 (from \$50,000)
- WLC Non-Program Food (line 116) – increase to \$15,000 (from \$12,000)

**Food Service Net Operating Costs**

This will be reported at the October 22<sup>nd</sup> Budget Committee meeting.

Are there any incentives/cashback for **switching from disposable trays** to plastic trays?

Currently, it does not appear there are any financial incentives/cashbacks for this.

**Phone/Internet Billing** – There had been some uncertainty about price variables with phone/internet.

The static monthly cost for Phone/Internet does not change. The price variables (besides the changing share of student population) is the Federal Universal Services Fund. This surcharge is applied to all interstate phone services to recover fees by the Federal Communication Commission (FCC) to fund universal telephone service programs. The FCC revised the assessment rate quarterly.

As a result of this discussion on October 8<sup>th</sup>, the Technology Director has revised the phone/internet funding for FY27 from \$70,563 to \$65,000 (lines 378, 379, 380).

What is the **cost of the postage meter rental**?

Districtwide there are three postage meters and they each cost \$372/year. For all three it's \$1,116.

Technology – Director was asked to provide a **summary document of all software** used and what each cost for FY27

This is attached/enclosed.

Can **vendor contracts marked “confidential”** be reviewed by the Budget Committee?

This has not yet been researched but will be reported once we have an answer.

**Salaries and Benefits by Employee**

The School District's attorneys have provided guidance that disclosing the health insurance cost attributable to a named or identified employee constitutes confidential personnel information under RSA 91-A:5-IV. To support the Budget Committee's budget analysis, attached/enclosed is an aggregate, non-identifiable report summarizing our current projection of FY27 Health Insurance costs based on current staffing and demographics and an estimated 15% increase in premiums.

Also attached/enclosed is a detailed report of projected FY27 Wages as reported in the FY27 Budget. Projected wages have been budgeted using staffing demographics as of September 1, 2025. This report includes employee name, FY27 projected wages, position description, FTE equivalent, primary building location, hours per day, contracted days per year, and financial account number.

We are currently working with our Administrators to create a **comprehensive report of vendor contracts** that will include Department, start/end dates, and any escalator dates. This is a work in progress and will be provided to the Budget Committee when complete.

Finally, the **FY27 Draft #2 Budget** factors in the SAU budget reductions as presented by Superintendent Weaver, updated Technology and SAU notes, updated Phone/Internet lines, and updated Food Service lines as reported above. Any changes to FY27 funding lines have been highlighted in orange.

| Technology Software                 |          |           |                              |     |
|-------------------------------------|----------|-----------|------------------------------|-----|
|                                     |          | Current   | Projected                    |     |
| Adobe                               | \$ 2,699 | \$ 3,923  | Going Up                     |     |
| ALICETraining                       | \$ 2,648 | \$ 2,780  | Going Up                     |     |
| AssetTiger                          | \$ 400   | \$ 400    |                              | 0   |
| Avast (3 Year subscription)         | \$ 1,700 | \$ 1,700  |                              | 0   |
| Beast academy online                | \$ -     | \$ 1,188  |                              | New |
| Destiny renewal (library)           | \$ 900   | \$ 1,991  | Going Up                     |     |
| Edpuzzle                            | \$ 1,475 | \$ 2,500  | Going Up                     |     |
| Exploros                            | \$ 2,400 | \$ 2,549  | Going Up                     |     |
| Fortinet License Renewal            | \$ 3,887 | \$ 4,183  | Going Up                     |     |
| FreshDesk                           | \$ -     | \$ 1,080  | Going Up                     |     |
| Google Workspace                    | \$ 86    | \$ 1,719  | Going Up                     |     |
| Heggerty                            | \$ -     | \$ 158    |                              | New |
| I-Ready Instruction                 | \$18,487 | \$ 49,713 | Going Up                     |     |
| MBA Report Creator                  | \$ 500   | \$ 500    |                              | 0   |
| Microsoft Windows                   | \$ 5,330 |           | Waiting on the renewal quote |     |
| Mosyle                              | \$ 490   | \$ 424    |                              | 0   |
| Mystery Science                     |          |           |                              | 0   |
| Mystery Writing                     |          |           |                              | 0   |
| ParentSquare                        | \$ 1,500 | \$ 2,835  | Going Up                     |     |
| PickupPatrol                        | \$ 517   | \$ 442    |                              | 0   |
| Gizmos -> Pivot                     | \$ 2,195 | \$ 825    |                              | 0   |
| Planbook                            | \$ 252   | \$ 252    |                              | 0   |
| PowerSchool                         | \$ 7,572 | \$ 8,749  | Going Up                     |     |
| SchoolSpring                        | \$ 2,225 | \$ 2,678  | Going Up                     |     |
| Securely                            | \$ 4,812 | \$ 5,292  | Going Up                     |     |
| SNAP (Nurses' Software)             | \$ 1,671 | \$ 1,815  | Going Up                     |     |
| TI-84 Plus CE Online Calculator App |          |           |                              | 0   |
| Tyler Tech                          | \$21,498 | \$ 22,574 | Going Up                     |     |
| Veamm Backup                        | \$ 1,325 | \$ 1,688  | Going Up                     |     |
| Vector                              | \$ 6,796 | \$ 7,211  | Going Up                     |     |
| Voces                               | \$ -     | \$ 300    |                              | New |
|                                     |          |           |                              |     |
|                                     |          |           |                              |     |

**Wilton-Lyndeborough Cooperative School District**  
**FY27 Budget - 2nd Draft (does not include Federal Grants)**  
**10.22.25 Budget Committee Meeting**

|      |                        |      |     |     |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 2nd Draft | NOTES                                                                                                   | Compare FY27 2nd Draft to FY26 Budget |        |
|------|------------------------|------|-----|-----|-----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------|--------|
| Line | BUSINESS OFFICE        |      |     |     |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget      | FY27 Budget      | NOTES                                                                                                   | \$                                    | %      |
| 1    | 04                     | 2313 | 580 | 01  | BUSOFF - Treasurer Mileage Reimbursement            | \$100       | \$0         | \$50        | \$0         | \$50        | \$1              | \$1              |                                                                                                         | (\$49)                                |        |
| 2    | 04                     | 2313 | 810 | 01  | BUSOFF - Treasurer Dues, Fees, Membership           | \$50        | \$0         | \$50        | \$0         | \$50        | \$50             | \$50             | NHGFOA                                                                                                  | \$0                                   |        |
| 3    | 04                     | 2410 | 290 | 01  | SAU - Principal Professional Development            | \$4,500     | \$0         | \$4,000     | \$2,253     | \$0         | \$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          | \$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          | \$1,000          | As needed specialty Assistance                                                                          | (\$1,000)                             |        |
| 6    | 04                     | 2510 | 331 | 01  | BUSOFF - Fiscal Contract Services                   | \$1,000     | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              |                                                                                                         | \$0                                   |        |
| 7    | 04                     | 2510 | 534 | 01  | BUSOFF - Postage and meter rental                   | \$950       | \$349       | \$950       | \$846       | \$650       | \$650            | \$650            | Apportioned cost of postage meter, postage for mailing payments                                         | \$0                                   |        |
|      |                        |      |     |     |                                                     |             |             |             |             |             |                  |                  | In the event we need out of office printing done. In FY26 this will be used for compliance with HB 1265 | (\$50)                                |        |
| 8    | 04                     | 2510 | 550 | 01  | BUSOFF - Printing                                   | \$1,400     | \$0         | \$100       | \$0         | \$100       | \$50             | \$50             | Mileage reimbursement, conference registrationf ees                                                     | (\$250)                               |        |
| 9    | 04                     | 2510 | 580 | 01  | BUSOFF - Travel, Conference, Mileage Reimburse      | \$1,200     | \$340       | \$1,200     | \$592       | \$1,000     | \$750            | \$750            | Folders, paper, labels, pens/pencils, binder clips, checks, etc                                         | (\$350)                               |        |
| 10   | 04                     | 2510 | 610 | 01  | BUSOFF - Office Supplies & Materials                | \$1,300     | \$2,991     | \$2,600     | \$1,348     | \$2,600     | \$2,250          | \$2,250          | NHASBO, resource materials, misc. if needed                                                             | \$0                                   |        |
| 11   | 04                     | 2510 | 810 | 01  | BUSOFF - Dues, Fees, Membership                     | \$550       | \$539       | \$500       | \$400       | \$500       | \$500            | \$500            | Annual audit                                                                                            | \$0                                   |        |
| 12   | 04                     | 2510 | 890 | 01  | BUSOFF - Financial Audit                            | \$18,500    | \$0         | \$18,500    | \$27,521    | \$25,000    | \$25,000         | \$25,000         | Per Bond docs                                                                                           | \$15,000                              |        |
| 13   | 04                     | 5110 | 910 | 11  | BUSOFF - FRES Bond - Prinicipal                     | \$380,000   | \$380,000   | \$400,000   | \$400,000   | \$415,000   | \$430,000        | \$430,000        | Per Bond docs                                                                                           | (\$13,098)                            |        |
| 14   | 04                     | 5120 | 830 | 11  | BUSOFF - FRES Bond - Interest                       | \$224,590   | \$224,590   | \$204,700   | \$204,700   | \$188,068   | \$174,970        | \$174,970        | FY25 Actual is still being finalized                                                                    | \$0                                   |        |
| 15   | 04                     | 5221 | 930 | 00  | BUSOFF - Transfer to Food Service Fund              | \$1         | \$15,615    | \$1         | \$1         | \$1         | \$1              | \$1              |                                                                                                         |                                       |        |
|      |                        |      |     |     |                                                     |             |             |             |             |             |                  |                  | 2.25 FTE in Business Office (1.0 Business Administrator, 1.0 PR/HR, .25 AP), District Treasurer         | \$4,950                               |        |
| 16   |                        |      |     |     | Salaries                                            | \$172,825   | \$166,075   | \$168,000   | \$172,290   | \$182,360   | \$187,310        | \$187,310        |                                                                                                         | \$427                                 |        |
| 17   |                        |      |     |     | Employer Taxes (Fica/Medi, UC, WC)                  | \$11,782    | \$13,525    | \$13,886    | \$13,957    | \$15,044    | \$15,471         | \$15,471         | Health estimate 15% increase, Dental estimate 8% increase                                               | \$6,293                               |        |
| 18   |                        |      |     |     | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$74,242    | \$69,461    | \$71,681    | \$72,865    | \$78,109    | \$84,402         | \$84,402         |                                                                                                         | \$11,373                              | 1.25%  |
|      |                        |      |     |     | Subtotal - Business Office                          | \$897,690   | \$875,494   | \$890,919   | \$898,542   | \$912,533   | \$923,906        | \$923,906        |                                                                                                         |                                       |        |
|      |                        |      |     |     |                                                     |             |             |             |             |             |                  |                  |                                                                                                         |                                       |        |
|      | CURRICULUM COORDINATOR |      |     |     |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget      | FY27 Budget      | NOTES                                                                                                   | \$                                    | %      |
| 19   | 04                     | 2212 | 290 | 01  | CURR - Cooridnator Professional Development         | \$1,500     | \$249       | \$1,500     | \$410       | \$1,500     | \$1,000          | \$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          | \$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          | \$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          | \$5,295          | Includes i-Ready PD                                                                                     | \$5,293                               |        |
| 23   | 04                     | 2212 | 321 | 01  | CURR - Coordinator CSP                              | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              |                                                                                                         | \$0                                   |        |
| 24   | 04                     | 2212 | 322 | 11  | CURR - FRES Contracted Professional Development     | \$6,000     | \$0         | \$500       | \$1,953     | \$1,250     | \$1,000          | \$1,000          | Behavior Management PD                                                                                  | (\$250)                               |        |
| 25   | 04                     | 2212 | 322 | 12  | CURR - LCS Contracted Professional Development      | \$2,000     | \$0         | \$500       | \$53        | \$1,250     | \$500            | \$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          | \$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            | \$400            | Traveling between the buildings                                                                         | \$0                                   |        |
| 28   | 04                     | 2212 | 610 | 01  | CURR - Coordinator Supplies & Materials             | \$200       | \$0         | \$200       | \$0         | \$100       | \$100            | \$100            | chart paper, pens, etc.                                                                                 | \$0                                   |        |
| 29   | 04                     | 2212 | 649 | 01  | CURR - Coordinator Prof. Books & Publications       | \$300       | \$281       | \$300       | \$157       | \$300       | \$200            | \$200            | Books for leadership bookstudy (assessment)                                                             | (\$100)                               |        |
| 30   | 04                     | 2212 | 649 | 11  | CURR - FRES Professional Books & Publications       | \$0         | \$0         | \$0         | \$0         | \$300       | \$200            | \$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            | \$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            | \$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            | \$600            | NHASS Membership                                                                                        | (\$605)                               |        |
|      |                        |      |     |     |                                                     |             |             |             |             |             |                  |                  |                                                                                                         |                                       |        |
| 34   |                        |      |     |     | Salaries                                            | \$81,500    | \$63,600    | \$72,644    | \$68,144    | \$75,290    | \$77,000         | \$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          | \$6,361          |                                                                                                         | \$148                                 |        |
| 36   |                        |      |     |     | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$25,926    | \$20,875    | \$22,864    | \$21,542    | \$24,092    | \$28,043         | \$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        | \$135,165        |                                                                                                         | \$19,860                              | 17.22% |
|      |                        |      |     |     |                                                     |             |             |             |             |             |                  |                  |                                                                                                         |                                       |        |
|      | FACILITIES             |      |     |     |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget      | FY27 Budget      | NOTES                                                                                                   | \$                                    | %      |
| 37   | 04                     | 2620 | 290 | 01  | FAC - Professional Development                      | \$1         | \$0         | \$1         | \$0         | \$0         | \$1              | \$1              |                                                                                                         | \$1                                   |        |
| 38   | 04                     | 2620 | 330 | 01  | FAC - Staffing Agency                               | \$1         | \$0         | \$0         | \$0         | \$0         | \$1              | \$1              |                                                                                                         | \$1                                   |        |
| 39   | 04                     | 2620 | 411 | 11  | FAC - FRES Water/Sewer                              | \$22,500    | \$25,882    | \$25,500    | \$26,193    | \$26,500    | \$26,500         | \$26,500         | Town of Wilton - water/sewer                                                                            | \$0                                   |        |
|      |                        |      |     |     |                                                     |             |             |             |             |             |                  |                  |                                                                                                         |                                       |        |
| 40   | 04                     | 2620 | 411 | WLC | FAC - WLC Water/Sewer                               | \$29,000    | \$31,544    | \$35,000    | \$33,513    | \$34,000    | \$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          | \$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          | \$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          | \$5,700          | Trash removal                                                                                           | (\$500)                               |        |

**Wilton-Lyndeborough Cooperative School District**  
**FY27 Budget - 2nd Draft (does not include Federal Grants)**  
**10.22.25 Budget Committee Meeting**

|    |    |      |     |     |                                                   | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 2nd Draft | NOTES                                                                                                                                                                                      | Compare FY27 2nd Draft to FY26 Budget |  |
|----|----|------|-----|-----|---------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--|
| 44 | 04 | 2620 | 422 | 11  | FAC - FRES Snow Plowing Services                  | \$7,350     | \$3,976     | \$7,350     | \$8,507     | \$7,350     | \$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          | \$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         | \$10,500         | Snow plowing and removal                                                                                                                                                                   | \$0                                   |  |
| 47 | 04 | 2620 | 424 | 11  | FAC - FRES Lawn & Grounds Care                    | \$800       | \$148       | \$800       | \$561       | \$800       | \$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          | \$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          | \$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         | \$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            | \$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         | \$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         | \$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         | \$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          | \$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         | \$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          | \$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         | \$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          | \$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            | \$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         | \$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          | \$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         | \$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          | \$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         | \$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         | \$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         | \$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          | \$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         | \$48,000         | Propane; increase in FY27 a reflection of increased 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          | \$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         | \$75,000         | Oil                                                                                                                                                                                        | (\$10,000)                            |  |
| 72 | 04 | 2620 | 731 | 11  | FAC - FRES New Equipment                          | \$5,500     | \$4,218     | \$500       | \$0         | \$500       | \$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            | \$500            | As-needed funding if new facilities equipment is needed                                                                                                                                    | \$250                                 |  |
| 74 | 04 | 2620 | 731 | WLC | FAC - WLC New Equipment                           | \$1,100     | \$0         | \$500       | \$0         | \$500       | \$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            | \$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            | \$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         | \$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          | \$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            | \$500            | Funding for replacing and broken furniture (desks, tables, chairs) or fixtures (toilets, for example)                                                                                      | \$0                                   |  |

**Wilton-Lyndeborough Cooperative School District**  
**FY27 Budget - 2nd Draft (does not include Federal Grants,**  
**10.22.25 Budget Committee Meeting**

|     |              |      |     |     |  |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 2nd Draft | NOTES                                                                                                                                                                                                                                | Compare FY27 2nd Draft to FY26 Budget |        |  |
|-----|--------------|------|-----|-----|--|-----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------|--|
| 80  | 04           | 2620 | 737 | WLC |  | FAC - WLC Replacement Furniture or Fxitures         | \$2,000     | \$0         | \$2,000     | \$0         | \$2,000     | \$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            | \$100            | Misc.                                                                                                                                                                                                                                | \$0                                   |        |  |
|     |              |      |     |     |  |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                      |                                       |        |  |
| 82  |              |      |     |     |  | Salaries                                            | \$361,344   | \$362,558   | \$373,965   | \$385,540   | \$400,446   | \$378,168        | \$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         | \$39,720         |                                                                                                                                                                                                                                      | (\$2,545)                             |        |  |
| 84  |              |      |     |     |  | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$137,117   | \$141,355   | \$145,295   | \$141,331   | \$159,572   | \$133,690        | \$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      | \$1,242,265      |                                                                                                                                                                                                                                      | (\$55,721)                            | -4.29% |  |
|     |              |      |     |     |  |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                      |                                       |        |  |
|     |              |      |     |     |  |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                      |                                       |        |  |
|     | FOOD SERVICE |      |     |     |  |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                      |                                       |        |  |
|     |              |      |     |     |  |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 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          | \$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            | \$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         | \$10,000         | Travel for FRES kitchen manager to-and-from LCS to manage breakfast and lunch stock.                                                                                                                                                 | \$0                                   |        |  |
| 88  | 21           | 3120 | 580 | 11  |  | FDSVC - FRES Mileage Reimbursement, Conf. Fees      | \$150       | \$0         | \$100       | \$430       | \$300       | \$300            | \$300            | Travel for LCS food delivery each day from FRES.                                                                                                                                                                                     | \$0                                   |        |  |
| 89  | 21           | 3120 | 580 | 12  |  | FDSVC - LCS Mileage Reimbursement, Conf. Fees       | \$1,000     | \$466       | \$500       | \$18        | \$500       | \$400            | \$400            | Travel for Food Service Director for miscellaneous district needs, and for employees to travel to various conferences and showcases.                                                                                                 | (\$100)                               |        |  |
| 90  | 21           | 3120 | 580 | WLC |  | FDSVC - WLC Mileage Reimbursement, Conf. Fees       | \$300       | \$0         | \$200       | \$515       | \$600       | \$600            | \$600            | Paper plates, napkins, silverware, various serving equipment, and detergent/chemicals for dishwasher                                                                                                                                 | \$0                                   |        |  |
| 91  | 21           | 3120 | 610 | 11  |  | FDSVC - FRES Non Food Supplies                      | \$2,500     | \$5,159     | \$2,500     | \$6,016     | \$3,500     | \$3,500          | \$3,500          | Paper plates, napkins, silverware, and various serving equipment                                                                                                                                                                     | \$0                                   |        |  |
| 92  | 21           | 3120 | 610 | 12  |  | FDSVC - LCS Non-Food Supplies                       | \$850       | \$1,240     | \$400       | \$422       | \$1,000     | \$500            | \$500            | Paper plates, napkins, silverware, various serving equipment, and detergent/chemicals for dishwasher                                                                                                                                 | (\$500)                               |        |  |
| 93  | 21           | 3120 | 610 | WLC |  | FDSVC - WLC Non-Food Supplies                       | \$6,000     | \$9,907     | \$6,000     | \$12,177    | \$7,000     | \$7,000          | \$7,000          | 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             | \$50             |                                                                                                                                                                                                                                      | \$0                                   |        |  |
| 95  | 21           | 3120 | 612 | 12  |  | FDSVC - LCS Office Supplies                         | \$25        | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              | 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            | \$100            | Majority of communication is sent via email and phone call                                                                                                                                                                           | \$0                                   |        |  |
| 97  | 21           | 3120 | 613 | 11  |  | FDSVC - FRES Postage                                | \$25        | \$0         | \$25        | \$0         | \$10        | \$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             | \$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             | \$10             | \$50 shoe credit for employees to put towards nonslip shoes for kitchen wear. Reduces the risk of slips, trips, and falls in the kitchen                                                                                             | (\$10)                                |        |  |
| 100 | 21           | 3120 | 614 | 11  |  | FDSVC - FRES Uniforms                               | \$250       | \$0         | \$50        | \$50        | \$100       | \$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            | \$150            |                                                                                                                                                                                                                                      | \$50                                  |        |  |
| 102 | 21           | 3120 | 615 | 11  |  | FDSVC - FRES Chemicals (enzymes)                    | \$250       | \$143       | \$250       | \$271       | \$250       | \$250            | \$250            | Enzymes for grease trap                                                                                                                                                                                                              | \$0                                   |        |  |
| 103 | 21           | 3120 | 615 | 12  |  | FDSVC - LCS Chemicals (enzymes)                     | \$50        | \$25        | \$50        | \$7         | \$1         | \$1              | \$1              | Enzymes for grease trap                                                                                                                                                                                                              | \$0                                   |        |  |
| 104 | 21           | 3120 | 615 | WLC |  | FDSVC - WLC Chemicals (enzymes)                     | \$1,000     | \$3,154     | \$1,000     | \$932       | \$1,000     | \$1,000          | \$1,000          | Enzymes for grease trap                                                                                                                                                                                                              | \$0                                   |        |  |
| 105 | 21           | 3120 | 617 | 11  |  | FDSVC - FRES Kitchen Supplies                       | \$200       | \$80        | \$200       | \$284       | \$200       | \$500            | \$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              | \$1              |                                                                                                                                                                                                                                      | \$0                                   |        |  |
| 107 | 21           | 3120 | 617 | WLC |  | FDSVC - WLC Kitchen Supplies                        | \$400       | \$350       | \$400       | \$272       | \$400       | \$500            | \$500            | Kitchen needs new storage containers. Will decrease use of disposable bags                                                                                                                                                           | \$100                                 |        |  |
|     |              |      |     |     |  |                                                     |             |             |             |             |             |                  |                  | 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                              | \$12,000                              |        |  |
| 108 | 21           | 3120 | 630 | 11  |  | FDSVC - FRES Program Food                           | \$40,000    | \$40,003    | \$40,000    | \$52,290    | \$43,000    | \$50,000         | \$55,000         |                                                                                                                                                                                                                                      |                                       |        |  |
|     |              |      |     |     |  |                                                     |             |             |             |             |             |                  |                  | 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)                             |        |  |
| 109 | 21           | 3120 | 630 | 12  |  | FDSVC - LCS Program Food                            | \$20,000    | \$6,860     | \$12,000    | \$5,631     | \$8,000     | \$7,000          | \$7,000          |                                                                                                                                                                                                                                      |                                       |        |  |
|     |              |      |     |     |  |                                                     |             |             |             |             |             |                  |                  | 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                              |        |  |
| 110 | 21           | 3120 | 630 | WLC |  | FDSVC - WLC Program Food                            | \$80,000    | \$56,376    | \$65,000    | \$77,281    | \$60,000    | \$70,000         | \$70,000         |                                                                                                                                                                                                                                      |                                       |        |  |

**Wilton-Lyndeborough Cooperative School District**  
**FY27 Budget - 2nd Draft (does not include Federal Grants)**  
**10.22.25 Budget Committee Meeting**

|     |      |      |     |     |  |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 2nd Draft | NOTES                                                                                                                                                                                                                                                                                          | Compare FY27 2nd Draft to<br>FY26 Budget |       |
|-----|------|------|-----|-----|--|-----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------|
| 111 | 21   | 3120 | 631 | 11  |  | FDSVC - FRES Program Milk                           | \$5,500     | \$8,341     | \$6,000     | \$5,452     | \$6,000     | \$5,500          | \$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          | \$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          | \$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          | \$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             | \$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         | \$15,000         | Focusing on decreasing snack purchases while still incorporating an increase for smart budgeting.                                                                                                                                                                                              | \$3,000                                  |       |
| 117 | 21   | 3120 | 633 | 11  |  | FDSVC - FRES USDA Commodities                       | \$400       | \$318       | \$250       | \$309       | \$400       | \$350            | \$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             | \$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            | \$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          | \$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            | \$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          | \$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              | \$1              | No new equipment anticipated                                                                                                                                                                                                                                                                   | \$0                                      |       |
| 124 | 21   | 3120 | 732 | 12  |  | FDSVC - LCS New Equipment                           | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              | No new equipment anticipated                                                                                                                                                                                                                                                                   | \$0                                      |       |
| 125 | 21   | 3120 | 732 | WLC |  | FDSVC - WLC New Equipment                           | \$2         | \$93        | \$2         | \$0         | \$2         | \$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              | \$1              | No replacements anticipated                                                                                                                                                                                                                                                                    | \$0                                      |       |
| 127 | 21   | 3120 | 735 | 12  |  | FDSVC - LCS Replacement Equipment                   | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              | No replacements anticipated                                                                                                                                                                                                                                                                    | \$0                                      |       |
| 128 | 21   | 3120 | 735 | WLC |  | FDSVC - WLC Replacement Equipment                   | \$2         | \$0         | \$30,000    | \$29,250    | \$2         | \$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            | \$450            | Based on last year expenditures                                                                                                                                                                                                                                                                | \$200                                    |       |
| 130 | 21   | 3120 | 810 | 12  |  | FDSVC - LCS Dues, Fees, Membership                  | \$125       | \$151       | \$50        | \$66        | \$50        | \$50             | \$50             | Based on last year expenditures                                                                                                                                                                                                                                                                | \$0                                      |       |
| 131 | 21   | 3120 | 810 | WLC |  | FDSVC - WLC Dues, Fees, Membership                  | \$830       | \$1,024     | \$100       | \$574       | \$700       | \$600            | \$600            | Based on last year expenditures                                                                                                                                                                                                                                                                | (\$100)                                  |       |
| 132 |      |      |     |     |  | Salaries                                            | \$145,763   | \$156,435   | \$162,315   | \$146,485   | \$179,531   | \$167,494        | \$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         | \$13,835         |                                                                                                                                                                                                                                                                                                | (\$4,204)                                |       |
| 134 |      |      |     |     |  | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$14,186    | \$37,705    | \$32,642    | \$42,227    | \$44,114    | \$46,904         | \$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        | \$422,874        |                                                                                                                                                                                                                                                                                                | \$8,889                                  | 2.15% |
|     |      |      |     |     |  |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                                                                                |                                          |       |
|     | FRES |      |     |     |  |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget      | FY27 Budget      | NOTES                                                                                                                                                                                                                                                                                          | \$                                       | %     |
| 135 | 04   | 1100 | 430 | 11  |  | FRES - Instructional Equip Repairs& Maintenance     | \$250       | \$284       | \$350       | \$180       | \$350       | \$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         | \$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         | \$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              | \$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          | \$1,000          |                                                                                                                                                                                                                                                                                                | \$0                                      |       |
| 140 | 04   | 1100 | 737 | 11  |  | FRES - Classroom Replacement Furniture/Fixtures     | \$0         | \$3,367     | \$0         | \$0         | \$0         | \$0              | \$0              |                                                                                                                                                                                                                                                                                                | \$0                                      |       |
| 141 | 04   | 1100 | 810 | 11  |  | FRES - Educational Dues, Fees, Membership           | \$509       | \$410       | \$365       | \$185       | \$450       | \$450            | \$450            |                                                                                                                                                                                                                                                                                                | \$0                                      |       |
| 142 | 04   | 2122 | 323 | 11  |  | FRES - Guidance Student Testing                     | \$0         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              |                                                                                                                                                                                                                                                                                                | \$0                                      |       |
| 143 | 04   | 2122 | 610 | 11  |  | FRES - Guidance Gen'l Supplies/Materials            | \$250       | \$182       | \$250       | \$0         | \$204       | \$200            | \$200            |                                                                                                                                                                                                                                                                                                | (\$4)                                    |       |
| 144 | 04   | 2122 | 641 | 11  |  | FRES - Guidance Books & Print Materials             | \$200       | \$0         | \$200       | \$0         | \$200       | \$200            | \$200            |                                                                                                                                                                                                                                                                                                | \$0                                      |       |

**Wilton-Lyndeborough Cooperative School District**  
**FY27 Budget - 2nd Draft (does not include Federal Grants)**  
**10.22.25 Budget Committee Meeting**

|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    | Compare FY27 2nd Draft to |       |
|-----|----|------|-----|----|-----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------------------------------------------------------------------------|---------------------------|-------|
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    | FY26 Budget               |       |
|     |    |      |     |    |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 2nd Draft | NOTES                                                                              |                           |       |
| 145 | 04 | 2122 | 810 | 11 | FRES - Guidance Dues, Fees, Membership              | \$179       | \$0         | \$179       | \$0         | \$294       | \$50             | \$50             | new staff member, assessing needs                                                  | (\$244)                   |       |
| 146 | 04 | 2134 | 323 | 11 | FRES - Nurse Staff Agency                           | \$1         | \$0         | \$1         | \$1,725     | \$1         | \$1              | \$1              |                                                                                    | \$0                       |       |
| 147 | 04 | 2134 | 430 | 11 | FRES - Nurse Equip Repairs & Maintenance            | \$400       | \$0         | \$100       | \$0         | \$100       | \$100            | \$100            |                                                                                    | \$0                       |       |
| 148 | 04 | 2134 | 610 | 11 | FRES - Nurse General Supplies                       | \$995       | \$1,156     | \$900       | \$969       | \$1,004     | \$1,004          | \$1,004          |                                                                                    | \$0                       |       |
| 149 | 04 | 2134 | 731 | 11 | FRES - Nurse New Equipment                          | \$1,223     | \$1,100     | \$100       | \$0         | \$1         | \$1              | \$1              |                                                                                    | \$0                       |       |
| 150 | 04 | 2134 | 810 | 11 | FRES - Nurse Dues, Fees, Membership                 | \$125       | \$45        | \$145       | \$105       | \$150       | \$125            | \$125            |                                                                                    | (\$25)                    |       |
| 151 | 04 | 2222 | 610 | 11 | FRES - Library General Supplies & Materials         | \$250       | \$140       | \$250       | \$0         | \$250       | \$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          | \$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              | \$1              |                                                                                    | \$0                       |       |
| 154 | 04 | 2410 | 290 | 11 | FRES - Principal Professional Development           | \$0         | \$0         | \$0         | \$0         | \$950       | \$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            | \$600            |                                                                                    | \$0                       |       |
| 156 | 04 | 2410 | 550 | 11 | FRES - Front Office Printing                        | \$550       | \$0         | \$250       | \$0         | \$100       | \$100            | \$100            |                                                                                    | \$0                       |       |
| 157 | 04 | 2410 | 580 | 11 | FRES - Principal Travel, Conference Fees, Mileage   | \$2,500     | \$0         | \$2,500     | \$0         | \$1,500     | \$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          | \$5,500          |                                                                                    | (\$500)                   |       |
| 159 | 04 | 2410 | 810 | 11 | FRES - Principal Dues, Fees, Membership             | \$810       | \$259       | \$820       | \$259       | \$850       | \$905            | \$905            | Increase in membership fee                                                         | \$55                      |       |
| 160 | 04 | 2410 | 890 | 11 | FRES - Principal Miscellaneous                      | \$500       | \$767       | \$500       | \$0         | \$500       | \$500            | \$500            |                                                                                    | \$0                       |       |
| 161 | 04 | 2490 | 890 | 11 | FRES - 5th Grade Graduation                         | \$3,500     | \$2,227     | \$2,750     | \$3,004     | \$2,750     | \$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          | \$5,500          |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
| 163 |    |      |     |    | Salaries                                            | \$1,457,634 | \$1,362,467 | \$1,546,896 | \$1,547,572 | \$1,615,248 | \$1,683,437      | \$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        | \$140,505        |                                                                                    | \$4,599                   |       |
| 165 |    |      |     |    | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$678,962   | \$622,480   | \$665,180   | \$673,690   | \$728,193   | \$888,749        | \$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      | \$2,787,534      |                                                                                    | \$241,369                 | 9.48% |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |
|     |    |      |     |    |                                                     |             |             |             |             |             |                  |                  |                                                                                    |                           |       |

Wilton-Lyndeborough Cooperative School District  
FY27 Budget - 2nd Draft (does not include Federal Grants)  
10.22.25 Budget Committee Meeting

|     |    |      |     |     |  |                                                  | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 2nd Draft | NOTES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Compare FY27 2nd Draft to FY26 Budget |  |  |
|-----|----|------|-----|-----|--|--------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--|--|
|     |    |      |     |     |  |                                                  |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                       |  |  |
| 188 | 04 | 1100 | 430 | WLC |  | WLC - Instructional Equip Repairs & Maintenance  | \$3,100     | \$1,009     | \$3,400     | \$660       | \$1,800     | \$2,400          | \$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         | \$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         | \$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, instrumental 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          | \$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          | \$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          | \$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         | \$30,000         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$15,000                              |  |  |
| 195 | 04 | 1410 | 610 | WLC |  | WLC - Academic Cocurricular Supplies             | \$4,250     | \$3,796     | \$3,000     | \$982       | \$4,000     | \$3,000          | \$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          | \$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              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (\$199)                               |  |  |
| 198 | 04 | 1420 | 330 | WLC |  | WLC - Athletics Field Maintenace Contracts       | \$39,440    | \$49,374    | \$42,000    | \$42,917    | \$47,000    | \$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         | \$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          | \$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         | \$15,500         | officials for all seasons, middle school and high school                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (\$3,258)                             |  |  |
| 202 | 04 | 1420 | 610 | WLC |  | WLC - Athletics Supplies                         | \$3,195     | \$26,644    | \$4,700     | \$5,130     | \$5,000     | \$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          | \$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          | \$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          | \$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          | \$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              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (\$999)                               |  |  |
| 208 | 04 | 1430 | 610 | WLC |  | WLC - Summer School Supplies                     | \$250       | \$0         | \$250       | \$0         | \$500       | \$100            | \$100            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (\$400)                               |  |  |
| 209 | 04 | 1430 | 810 | WLC |  | WLC - Summer School Field Trips                  | \$0         | \$0         | \$0         | \$0         | \$1,200     | \$1              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (\$1,199)                             |  |  |
| 210 | 04 | 1490 | 810 | WLC |  | WLC - MS Ecology Trip                            | \$5,000     | \$4,625     | \$5,000     | \$5,000     | \$5,000     | \$2,000          | \$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              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$1                                   |  |  |
| 212 | 04 | 2122 | 321 | WLC |  | WLC - Guidance Contracted Services               | \$300       | \$0         | \$300       | \$0         | \$1         | \$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          | \$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              | \$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          | \$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              | \$1              | reference books are needed occasionally                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$0                                   |  |  |
| 217 | 04 | 2122 | 810 | WLC |  | WLC - Guidance Dues, Fees, Membership            | \$750       | \$268       | \$800       | \$463       | \$600       | \$600            | \$600            | NHSCA:\$75 ; ASCA:\$129; ASCD:\$119                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$0                                   |  |  |
| 218 | 04 | 2134 | 323 | WLC |  | WLC - Nurse Staff Agency                         | \$2         | \$0         | \$2         | \$870       | \$2         | \$2              | \$2              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$0                                   |  |  |
| 219 | 04 | 2134 | 430 | WLC |  | WLC - Nurse Equip Repairs & Maintenance          | \$175       | \$150       | \$225       | \$255       | \$225       | \$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          | \$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              | \$2              | reference books are needed occasionally                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$0                                   |  |  |

**Wilton-Lyndeborough Cooperative School District**  
**FY27 Budget - 2nd Draft (does not include Federal Grants,**  
**10.22.25 Budget Committee Meeting**

|     |     |      |     |     |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 2nd Draft | NOTES                                                                                                                                                                                                                                                                                                                                                                                  | Compare FY27 2nd Draft to FY26 Budget |       |
|-----|-----|------|-----|-----|-----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-------|
|     |     |      |     |     |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                        |                                       |       |
| 222 | 04  | 2134 | 735 | WLC | WLC - Nurse Replacement Equipment                   | \$0         | \$2,881     | \$0         | \$1,050     | \$2         | \$2              | \$2              |                                                                                                                                                                                                                                                                                                                                                                                        | \$0                                   |       |
| 223 | 04  | 2134 | 810 | WLC | WLC - Nurse Dues, Fees, Membership                  | \$151       | \$0         | \$155       | \$45        | \$150       | \$50             | \$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              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                        | (\$4,999)                             |       |
| 225 | 04  | 2222 | 430 | WLC | WLC - Library Book Repairs                          | \$100       | \$86        | \$100       | \$0         | \$100       | \$100            | \$100            | tape, plastic, labels                                                                                                                                                                                                                                                                                                                                                                  | \$0                                   |       |
| 226 | 04  | 2222 | 610 | WLC | WLC - Library General Supplies & Materials          | \$175       | \$174       | \$175       | \$89        | \$180       | \$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          | \$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          | \$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             | \$50             | NH Library Assoc                                                                                                                                                                                                                                                                                                                                                                       | (\$50)                                |       |
| 230 | 04  | 2410 | 290 | WLC | WLC - Prinicipal Professional Development           | \$0         | \$0         | \$0         | \$0         | \$1,000     | \$1,000          | \$1,000          | 1 or 2 professional opportunities                                                                                                                                                                                                                                                                                                                                                      | \$0                                   |       |
|     |     |      |     |     |                                                     |             |             |             |             |             |                  |                  | postage for attendance letters, progress reports, report cards, Warrior Winner post cards                                                                                                                                                                                                                                                                                              | \$0                                   |       |
| 231 | 04  | 2410 | 534 | WLC | WLC - Front Office Postage and Meter                | \$2,200     | \$1,893     | \$1,500     | \$944       | \$1,500     | \$1,500          | \$1,500          | alumni pictures, outdoor banners, envelopes, tardy passes, visitor passes                                                                                                                                                                                                                                                                                                              | \$0                                   |       |
| 232 | 04  | 2410 | 550 | WLC | WLC - Front Office Printing                         | \$808       | \$355       | \$1,750     | \$795       | \$1,750     | \$1,750          | \$1,750          | NELMS annual conference                                                                                                                                                                                                                                                                                                                                                                | \$0                                   |       |
| 233 | 04  | 2410 | 580 | WLC | WLC - Prinicipal Travel, Conference Fees, Mileage   | \$6,000     | \$4,628     | \$3,000     | \$751       | \$2,000     | \$2,000          | \$2,000          | folders, paper, pens, etc                                                                                                                                                                                                                                                                                                                                                              | (\$1,500)                             |       |
| 234 | 04  | 2410 | 610 | WLC | WLC - Front Office Supplies                         | \$4,500     | \$2,349     | \$4,000     | \$2,405     | \$4,000     | \$2,500          | \$2,500          | NELMS :\$375, NHMLE: \$100, NEASC: \$4,250, ASCD \$158                                                                                                                                                                                                                                                                                                                                 | \$0                                   |       |
| 235 | 04  | 2410 | 810 | WLC | WLC - Principal Dues, Fees, Membership              | \$6,543     | \$6,289     | \$5,600     | \$4,780     | \$5,200     | \$5,200          | \$5,200          | rental of sound system for graduation                                                                                                                                                                                                                                                                                                                                                  | (\$300)                               |       |
| 236 | 04  | 2410 | 890 | WLC | WLC - Prinicipal Miscellaneous                      | \$1,000     | \$1,284     | \$1,300     | \$291       | \$1,300     | \$1,000          | \$1,000          | 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)                               |       |
| 237 | 04  | 2490 | 890 | WLC | WLC - Graduation/Assembly Expenses                  | \$4,748     | \$2,901     | \$4,248     | \$2,632     | \$3,500     | \$3,000          | \$3,000          | 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)                             |       |
| 238 | 04  | 2725 | 519 | WLC | TRANSP - WLC Field Trip Transportation              | \$10,250    | \$8,620     | \$14,500    | \$5,297     | \$11,000    | \$9,000          | \$9,000          |                                                                                                                                                                                                                                                                                                                                                                                        | \$0                                   |       |
| 239 | 04  | 2743 | 443 | WLC | WLC - CTE Van Lease                                 | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                        | \$0                                   |       |
| 240 | 04  | 2743 | 519 | WLC | WLC - CTE Transportation (3rd party)                | \$2,500     | \$850       | \$0         | \$0         | \$0         | \$70,000         | \$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          | \$4,500          |                                                                                                                                                                                                                                                                                                                                                                                        | \$0                                   |       |
| 242 | 04  | 2744 | 519 | WLC | WLC - Athletics Transportation                      | \$43,100    | \$38,001    | \$37,000    | \$39,886    | \$41,000    | \$45,000         | \$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      | \$2,289,022      | 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        | \$191,522        |                                                                                                                                                                                                                                                                                                                                                                                        | (\$5,973)                             |       |
| 245 |     |      |     |     | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$748,637   | \$667,548   | \$858,977   | \$832,901   | \$913,563   | \$979,548        | \$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      | \$3,830,570      |                                                                                                                                                                                                                                                                                                                                                                                        | \$91,603                              | 2.45% |
|     |     |      |     |     |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                        |                                       |       |
|     |     |      |     |     |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                        |                                       |       |
|     | SAU |      |     |     |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 Budget      | FY27 Budget      | NOTES                                                                                                                                                                                                                                                                                                                                                                                  | \$                                    | %     |
| 246 | 04  | 2319 | 319 | 01  | SAU - Supervisors Checklist                         | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                        | \$0                                   |       |
| 247 | 04  | 2319 | 534 | 01  | SAU - School Board Postage                          | \$550       | \$0         | \$200       | \$10        | \$100       | \$100            | \$100            | Apportioned cost of meter rental, postage costs                                                                                                                                                                                                                                                                                                                                        | \$0                                   |       |
|     |     |      |     |     |                                                     |             |             |             |             |             |                  |                  | Advertising fees associated with required public notices such as candidacy, Kindergarten registration, public hearings, deadlines for petition warrant articles, district meeting                                                                                                                                                                                                      | \$0                                   |       |
| 248 | 04  | 2319 | 540 | 01  | SAU - School Board Public Notices, Advertising      | \$600       | \$333       | \$575       | \$404       | \$450       | \$450            | \$450            | This line is primarily used for the annual report we prepare and print                                                                                                                                                                                                                                                                                                                 | \$160                                 |       |
| 249 | 04  | 2319 | 550 | 01  | SAU - School Board Printing Services                | \$850       | \$928       | \$850       | \$956       | \$940       | \$1,100          | \$1,100          | Resources for District Meeting, such as yes/no ballots, pencils, etc.                                                                                                                                                                                                                                                                                                                  | (\$50)                                |       |
| 250 | 04  | 2319 | 610 | 01  | SAU - School Board Supplies & Maerials              | \$150       | \$0         | \$110       | \$0         | \$100       | \$50             | \$50             | Fee for the NH School Board Association. Membership dues is \$2,882.44 and policy subscription is \$600                                                                                                                                                                                                                                                                                | \$183                                 |       |
| 251 | 04  | 2319 | 810 | 01  | SAU - School Board Dues, Fees, Memersship           | \$3,300     | \$3,195     | \$3,300     | \$3,195     | \$3,300     | \$3,483          | \$3,483          |                                                                                                                                                                                                                                                                                                                                                                                        |                                       |       |
|     |     |      |     |     |                                                     |             |             |             |             |             |                  |                  | This varies year to year; we pay for retirement gifts, small apple to each staff member who has been here 10 plus years. Paid for lights on the flag at LCS. We spent \$600 on the required election configuration ballot fee. Additional requirements may include electronic ballots                                                                                                  | \$0                                   |       |
| 252 | 04  | 2319 | 890 | 01  | SAU - School Board Miscellaneous                    | \$1,500     | \$578       | \$800       | \$735       | \$800       | \$800            | \$800            | Law workshop \$219; NHSBA PD webinars \$2149                                                                                                                                                                                                                                                                                                                                           | \$0                                   |       |
| 253 | 04  | 2321 | 290 | 01  | SAU - Superintendent Professional Development       | \$3,000     | \$229       | \$3,000     | \$581       | \$2,800     | \$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         | \$20,000         |                                                                                                                                                                                                                                                                                                                                                                                        | \$0                                   |       |
| 255 | 04  | 2321 | 534 | 01  | SAU - Superintendent's Office Postage               | \$1,000     | \$8         | \$550       | \$15        | \$450       | \$450            | \$100            | Postage as necessary                                                                                                                                                                                                                                                                                                                                                                   | (\$350)                               |       |
|     |     |      |     |     |                                                     |             |             |             |             |             |                  |                  | EdjobNH Subscription (post open positions) \$850. Other advertisements may include school events, specific vacancies, etc.                                                                                                                                                                                                                                                             | (\$2,000)                             |       |
| 256 | 04  | 2321 | 540 | 01  | SAU - Superintenden'ts Office Public Notices, Adv.  | \$3,500     | \$991       | \$3,500     | \$850       | \$3,500     | \$3,250          | \$1,500          |                                                                                                                                                                                                                                                                                                                                                                                        |                                       |       |

**Wilton-Lyndeborough Cooperative School District**  
**FY27 Budget - 2nd Draft (does not include Federal Grants,**  
**10.22.25 Budget Committee Meeting**

|             |                                            |      |     |     |  |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 2nd Draft | NOTES                                                                                                                                                                                                                                                                    | Compare FY27 2nd Draft to FY26 Budget |                 |
|-------------|--------------------------------------------|------|-----|-----|--|-----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------|
| FY26 Budget |                                            |      |     |     |  |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                                                          |                                       |                 |
| 257         | 04                                         | 2321 | 550 | 01  |  | SAU - Superintendent's Office Printing              | \$110       | \$1,067     | \$110       | \$0         | \$110       | \$75             | \$75             | Use for printing envelopes which we rarely need because we getr a bulk order to save on cost                                                                                                                                                                             |                                       | (\$35)          |
| 258         | 04                                         | 2321 | 580 | 01  |  | SAU - Travel, Conferences, Mileage Reimburse        | \$1,200     | \$599       | \$1,200     | \$2,477     | \$1,000     | \$1,000          | \$1,000          | Travel mileage; \$2,100 in FY25 was for CTE van fuel                                                                                                                                                                                                                     |                                       | \$0             |
| 259         | 04                                         | 2321 | 610 | 01  |  | SAU - Superintendent's Office Supplies              | \$1,000     | \$631       | \$750       | \$319       | \$750       | \$600            | \$600            | Office supplies, folders, fax toner, envelopes, frames for teacher recognition certificates, etc.                                                                                                                                                                        |                                       | (\$150)         |
| 260         | 04                                         | 2321 | 810 | 01  |  | SAU - Superintendent Dues, Fees, Memership          | \$2,900     | \$75        | \$1,775     | \$0         | \$1,775     | \$1,775          | \$1,775          | Membership in the NH School Administrative Assoc (NHSAA)                                                                                                                                                                                                                 |                                       | \$0             |
|             |                                            |      |     |     |  |                                                     |             |             |             |             |             |                  |                  | Driving records check to drive van, background checks for volunteers (\$21/ea), new teacher background checks (\$48/ea), \$10 gift cards for Starfish Award recipients, student pizza, water & snacks for interview teams, sympathy flowers, cost for 1st grade t-shirts |                                       |                 |
| 261         | 04                                         | 2321 | 890 | 01  |  | SAU - Superintendent Miscellaneous                  | \$2,600     | \$3,065     | \$2,200     | \$1,683     | \$2,600     | \$2,400          | \$2,400          |                                                                                                                                                                                                                                                                          |                                       | (\$200)         |
|             |                                            |      |     |     |  |                                                     |             |             |             |             |             |                  |                  | 2.0 FTE in Superintendent's Office (Superintendent and Executive Assistant), Clerk minutes for School Borad & negotiations                                                                                                                                               |                                       | \$11,204        |
| 262         |                                            |      |     |     |  | Salaries                                            | \$186,510   | \$191,523   | \$197,257   | \$200,204   | \$214,100   | \$225,304        | \$225,304        |                                                                                                                                                                                                                                                                          |                                       | \$558           |
| 263         |                                            |      |     |     |  | Employer Taxes (Fica/Medi, UC, WC)                  | \$15,548    | \$15,957    | \$16,280    | \$17,311    | \$18,075    | \$18,633         | \$18,633         |                                                                                                                                                                                                                                                                          |                                       |                 |
|             |                                            |      |     |     |  |                                                     |             |             |             |             |             |                  |                  | Health estimate 15% increase, Dental estimate 8% increase, change in plan enrollments                                                                                                                                                                                    |                                       | \$24,169        |
| 264         |                                            |      |     |     |  | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$18,108    | \$31,365    | \$32,490    | \$36,197    | \$44,276    | \$68,445         | \$68,445         |                                                                                                                                                                                                                                                                          |                                       |                 |
|             |                                            |      |     |     |  | Subtotal - SAU                                      | \$264,427   | \$264,785   | \$284,948   | \$280,316   | \$315,127   | \$350,716        | \$348,616        |                                                                                                                                                                                                                                                                          |                                       | \$33,489 10.63% |
|             |                                            |      |     |     |  |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                                                          |                                       |                 |
|             |                                            |      |     |     |  |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                                                                                                                                          |                                       |                 |
|             | SPECIAL EDUCATION/STUDENT SUPPORT SERVICES |      |     |     |  |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 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          | \$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            | \$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          | \$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          | \$1,000          | Books per IEP                                                                                                                                                                                                                                                            | \$0                                   |                 |
| 269         | 04                                         | 1210 | 641 | 12  |  | SPED - LCS Books and Print Materials                | \$1,000     | \$697       | \$500       | \$375       | \$800       | \$500            | \$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          | \$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          | \$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          | \$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          | \$4,400          | ACE Software                                                                                                                                                                                                                                                             | \$400                                 |                 |
| 274         | 04                                         | 1210 | 731 | 11  |  | SPED - FRES New Equipment                           | \$750       | \$719       | \$700       | \$0         | \$700       | \$500            | \$500            | Equipment per IEPs                                                                                                                                                                                                                                                       | (\$200)                               |                 |
| 275         | 04                                         | 1210 | 731 | 12  |  | SPED - LCS New Equipment                            | \$750       | \$749       | \$700       | \$666       | \$700       | \$500            | \$500            | Equipment per IEPs                                                                                                                                                                                                                                                       | (\$200)                               |                 |
| 276         | 04                                         | 1210 | 731 | WLC |  | SPED - WLC New Equipment                            | \$500       | \$500       | \$500       | \$321       | \$500       | \$400            | \$400            | Equipment per IEPs                                                                                                                                                                                                                                                       | (\$100)                               |                 |
| 277         | 04                                         | 1210 | 733 | 12  |  | SPED - LCS New Furniture or Fixtures                | \$500       | \$500       | \$500       | \$0         | \$500       | \$500            | \$500            | Specialized Furniture per IEPs                                                                                                                                                                                                                                           | \$0                                   |                 |
| 278         | 04                                         | 1210 | 733 | WLC |  | SPED - WLC New Furniture or Fixtures                | \$500       | \$500       | \$500       | \$407       | \$500       | \$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            | \$500            | Student/Staff Technology Needs                                                                                                                                                                                                                                           | (\$250)                               |                 |
| 280         | 04                                         | 1210 | 734 | 12  |  | SPED - LCS New Computers/Hardware                   | \$750       | \$0         | \$750       | \$0         | \$750       | \$500            | \$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            | \$500            | Student/Staff Technology Needs                                                                                                                                                                                                                                           | (\$750)                               |                 |
| 282         | 04                                         | 1210 | 735 | 11  |  | SPED - FRES Classroom Replacement Equip.            | \$500       | \$472       | \$500       | \$264       | \$500       | \$500            | \$500            | Replscement Equipment per IEPs                                                                                                                                                                                                                                           | \$0                                   |                 |
| 283         | 04                                         | 1210 | 735 | WLC |  | SPED - WLC Classroom Replacement Equip.             | \$500       | \$500       | \$500       | \$321       | \$500       | \$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          | \$8,000          | Annual Medicaid Fees for Service - Relay                                                                                                                                                                                                                                 | (\$1,000)                             |                 |
| 285         | 04                                         | 1211 | 330 | 11  |  | SPED - FRES SPED Aide Staffing Agency               | \$0         | \$0         | \$0         | \$111,947   | \$0         | \$0              | \$0              |                                                                                                                                                                                                                                                                          | \$0                                   |                 |
| 286         | 04                                         | 1211 | 330 | 12  |  | SPED - LCS SPED Aide Staffing Agency                | \$0         | \$0         | \$0         | \$44,328    | \$0         | \$0              | \$0              |                                                                                                                                                                                                                                                                          | \$0                                   |                 |
| 287         | 04                                         | 1211 | 330 | WLC |  | SPED - WLC SPED Aide Staffing Agency                | \$0         | \$0         | \$0         | \$38,720    | \$0         | \$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         | \$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          | \$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          | \$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         | \$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         | \$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        | \$420,000        | OOD Tuitions                                                                                                                                                                                                                                                             | (\$28,000)                            |                 |
| 294         | 04                                         | 1290 | 610 | 11  |  | SPED - FRES 504 Program Supplies                    | \$500       | \$0         | \$500       | \$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            | \$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          | \$1,000          | 504 Needs per Student Plan                                                                                                                                                                                                                                               | \$0                                   |                 |
| 297         | 04                                         | 1290 | 731 | 12  |  | SPED - LCS New Equipment                            | \$500       | \$0         | \$500       | \$38        | \$500       | \$400            | \$400            | Equipment per IEPs & 504s                                                                                                                                                                                                                                                | (\$100)                               |                 |
|             |                                            |      |     |     |  |                                                     |             |             |             |             |             |                  |                  | Contracted Service School Psychologist & Licensed Mental Health Clinician                                                                                                                                                                                                | \$0                                   |                 |
| 298         | 04                                         | 2142 | 321 | 01  |  | SPED - School Psychologist CSP                      | \$118,900   | \$120,274   | \$175,000   | \$158,969   | \$175,000   | \$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         | \$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          | \$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         | \$10,000         | Outside Special Educations Evaluations                                                                                                                                                                                                                                   | \$0                                   |                 |

**Wilton-Lyndeborough Cooperative School District**  
**FY27 Budget - 2nd Draft (does not include Federal Grants)**  
**10.22.25 Budget Committee Meeting**

|     |    |      |     |     |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 2nd Draft | NOTES                                                                                                                                                  | Compare FY27 2nd Draft to |       |
|-----|----|------|-----|-----|-----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------|
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                        | FY26 Budget               |       |
| 302 | 04 | 2142 | 610 | 01  | SPED - School Psychologist Supplies & Materials     | \$500       | \$488       | \$500       | \$494       | \$1,000     | \$500            | \$500            | Supplies for School Psych/LMHC                                                                                                                         | (\$500)                   |       |
| 303 | 04 | 2143 | 321 | 11  | SPED - FRES Social Worker                           | \$0         | \$21,569    | \$0         | \$0         | \$0         | \$0              | \$0              |                                                                                                                                                        | \$0                       |       |
| 304 | 04 | 2143 | 610 | 11  | SPED - FRES Psych. Testing Gen'l Supplies           | \$250       | \$220       | \$500       | \$397       | \$500       | \$400            | \$400            | Supplies for School Psych/LMHC                                                                                                                         | (\$100)                   |       |
| 305 | 04 | 2143 | 610 | 12  | SPED - LCS Mental Health General Supplies           | \$250       | \$224       | \$500       | \$135       | \$500       | \$400            | \$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              |                                                                                                                                                        | \$0                       |       |
| 307 | 04 | 2149 | 330 | WLC | SPED - WLC ABA/RBT Staffing Agency                  | \$0         | \$0         | \$0         | \$59,315    | \$0         | \$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          | \$1,500          | Mileage Reimbursement - Staff & Parents                                                                                                                | \$500                     |       |
| 309 | 04 | 2149 | 580 | 12  | SPED - LCS ABA/RBT Mileage Reimbursement            | \$500       | \$107       | \$750       | \$637       | \$300       | \$700            | \$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          | \$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          | \$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          | \$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          | \$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        | \$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         | \$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         | \$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       | \$700       | \$700            | \$700            | SLP Supplies                                                                                                                                           | (\$50)                    |       |
| 318 | 04 | 2152 | 610 | 12  | SPED - LCS S/L Supplies & Materials                 | \$750       | \$639       | \$750       | \$744       | \$750       | \$700            | \$700            | SLP Supplies                                                                                                                                           | (\$50)                    |       |
| 319 | 04 | 2152 | 641 | 11  | SPED - FRES S/L Books & Print Materials             | \$500       | \$336       | \$500       | \$132       | \$500       | \$400            | \$400            | SLP Supplies                                                                                                                                           | (\$100)                   |       |
| 320 | 04 | 2153 | 323 | 11  | SPED - FRES Audiological Testing Services           | \$300       | \$184       | \$300       | \$1,346     | \$300       | \$1,000          | \$1,000          | Audiological Evaluations                                                                                                                               | \$700                     |       |
| 321 | 04 | 2153 | 323 | WLC | SPED - WLC Audiological Testing Services            | \$600       | \$184       | \$600       | \$465       | \$600       | \$500            | \$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          | \$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         | \$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          | \$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         | \$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         | \$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          | \$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         | \$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         | \$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          | \$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          | \$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          | \$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          | \$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          | \$6,000          | Special Education Legal Services                                                                                                                       | (\$1,500)                 |       |
| 335 | 04 | 2332 | 534 | 01  | SPED - Admin Office Postage                         | \$500       | \$0         | \$500       | \$15        | \$500       | \$500            | \$500            | Postage                                                                                                                                                | \$0                       |       |
| 336 | 04 | 2332 | 540 | 01  | SPED - Required Public Notices, Advertising         | \$500       | \$421       | \$750       | \$428       | \$700       | \$500            | \$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          | \$1,100          | Special Education Staff Conferences                                                                                                                    | (\$400)                   |       |
| 338 | 04 | 2332 | 610 | 01  | SPED - Office Supplies & Materials                  | \$500       | \$393       | \$750       | \$0         | \$750       | \$700            | \$700            | SAU Special Education Office Supplies                                                                                                                  | (\$50)                    |       |
| 339 | 04 | 2332 | 810 | 01  | SPED - Dues, Fees, Membership                       | \$500       | \$75        | \$500       | \$0         | \$500       | \$500            | \$500            | Miscellaneous Dues, Fees Membership                                                                                                                    | \$0                       |       |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                        |                           |       |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  | 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)                |       |
| 340 |    |      |     |     | Salaries                                            | \$1,679,850 | \$1,626,393 | \$1,691,708 | \$1,597,931 | \$1,828,375 | \$1,735,208      | \$1,735,208      |                                                                                                                                                        | (\$6,924)                 |       |
| 341 |    |      |     |     | Employer Taxes (Fica/Medi, UC, WC)                  | \$139,986   | \$126,499   | \$138,979   | \$128,633   | \$155,273   | \$148,349        | \$148,349        |                                                                                                                                                        |                           |       |
| 342 |    |      |     |     | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$681,966   | \$636,966   | \$685,205   | \$688,316   | \$824,381   | \$878,628        | \$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      | \$4,098,485      |                                                                                                                                                        | \$39,403                  | 0.97% |
|     |    |      |     |     |                                                     |             |             |             |             |             |                  |                  |                                                                                                                                                        |                           |       |
|     |    |      |     |     |                                                     | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 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          | \$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            | \$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          | \$2,500          | Line item used for supplies. Reduction for FY 27 because standardized connections have lessened demand for adapters                                    | (\$300)                   |       |

Wilton-Lyndeborough Cooperative School District  
FY27 Budget - 2nd Draft (does not include Federal Grants)  
10.22.25 Budget Committee Meeting

|     |    |      |     |     |   |                                                       | FY24 Budget | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 2nd Draft | NOTES                                                                                                                                                                                                                                                                                                                                                                                                       | Compare FY27 2nd Draft to FY26 Budget |  |
|-----|----|------|-----|-----|---|-------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--|
| 346 | 04 | 1100 | 650 | 11  | T | TECH - FRES Software & License Subscriptions          | \$10,775    | \$9,943     | \$27,800    | \$13,996    | \$30,010    | \$27,349         | \$30,250         | I-Ready Instruction \$22,216.00<br>Heggerty \$170.00<br>Mystery Writing \$880.00<br>Exploros \$1,386.00<br>Mystery Science \$2,000.00<br>Planbook \$252.00<br>Beast academy online \$1,188                                                                                                                                                                                                                  | \$240                                 |  |
| 347 | 04 | 1100 | 650 | 12  | T | TECH - LCS Software & License Subscriptions           | \$1,752     | \$1,537     | \$5,201     | \$1,906     | \$3,214     | \$4,326          | \$10,135         | I-Ready Instruction \$9,652.50<br>Edpuzzle \$2500.00<br>Adobe \$3917<br>FinalForms \$500.00<br>I-Ready Instruction \$16321.50"<br>Pivot (Replacing Gizmos) \$550.00<br>TI-84 Plus CE Online Calculator App \$80.00<br>Voces \$300<br>Adobe \$3917<br>FinalForms \$500.00<br>I-Ready Instruction \$10,324<br>Pivot (Replacing Gizmos) \$550.00<br>TI-84 Plus CE Online Calculator App \$80.00<br>Voces \$300 | \$6,921                               |  |
| 348 | 04 | 1100 | 650 | WLC | T | TECH - WLC Software & License Subscriptions           | \$16,897    | \$15,559    | \$26,577    | \$18,490    | \$32,139    | \$17,871         | \$23,868         |                                                                                                                                                                                                                                                                                                                                                                                                             | (\$8,271)                             |  |
| 349 | 04 | 1100 | 731 | 11  | T | TECH - FRES Reg Ed New Equipment                      | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                                             | \$0                                   |  |
| 350 | 04 | 1100 | 731 | WLC | T | TECH - WLC Reg Ed New Equipment                       | \$2         | \$0         | \$2         | \$0         | \$2         | \$1              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                                             | (\$1)                                 |  |
| 351 | 04 | 1100 | 734 | 11  | T | TECH - FRES New Computers or Hardware                 | \$1         | \$0         | \$1         | \$0         | \$1         | \$1              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                                             | \$0                                   |  |
| 352 | 04 | 1100 | 734 | WLC | T | TECH - WLC New Computer or Hardware                   | \$2         | \$0         | \$2         | \$0         | \$5,000     | \$1              | \$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         | \$13,520         | Student Chromebooks<br>Teacher Chromebooks<br>Security Cameras<br>Interactive Projectors                                                                                                                                                                                                                                                                                                                    | \$0                                   |  |
| 354 | 04 | 1100 | 735 | WLC | T | TECH - Replacement Equipment                          | \$24,681    | \$24,262    | \$15,147    | \$15,083    | \$17,914    | \$17,914         | \$17,914         | Student Chromebooks<br>Teacher Chromebooks<br>Security Cameras<br>Interactive Projectors                                                                                                                                                                                                                                                                                                                    | \$0                                   |  |
| 355 | 04 | 2134 | 650 | 11  | T | TECH - FRES Nurse Software & License Subscriptions    | \$454       | \$418       | \$905       | \$689       | \$905       | \$674            | \$674            | SNAP (Nurses' Software)                                                                                                                                                                                                                                                                                                                                                                                     | (\$231)                               |  |
| 356 | 04 | 2134 | 650 | 12  | T | TECH - LCS Nurse Software & License Subscriptions     | \$454       | \$418       | \$216       | \$121       | \$216       | \$285            | \$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            | \$967            | SNAP (Nurses' Software)                                                                                                                                                                                                                                                                                                                                                                                     | (\$122)                               |  |
| 358 | 04 | 2222 | 650 | 11  | T | TECH - FRES Library Software & Digial Subscriptions   | \$848       | \$882       | \$783       | \$953       | \$972       | \$1,000          | \$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          | \$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          | \$9,410          | FinalSite Website CMS and Hosting<br>Bluehost Domain Registration                                                                                                                                                                                                                                                                                                                                           | \$500                                 |  |
| 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         | \$9,770          | Vector \$2,740.04<br>ALICETraining \$1,056.38<br>SchoolSpring \$1,017.77<br>PickupPatrol \$167.87<br>PowerSchool \$3,107.04<br>ParentSquare \$1,026.00<br>MBAReportCreator \$190.00                                                                                                                                                                                                                         | \$143                                 |  |
| 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          | \$2,571          | Vector \$721.06<br>ALICETraining \$278.00<br>SchoolSpring \$267.83<br>PickupPatrol \$44.18<br>PowerSchool \$817.64<br>ParentSquare \$270.00<br>MBAReportCreator \$50.00                                                                                                                                                                                                                                     | \$256                                 |  |
| 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         | \$13,370         | Vector \$3,749.52<br>ALICETraining \$1,445.58<br>SchoolSpring \$1,392.74<br>PickupPatrol \$229.72<br>PowerSchool \$4,251.74<br>ParentSquare \$1,404.00<br>MBAReportCreator \$260.00                                                                                                                                                                                                                         | \$614                                 |  |
| 364 | 04 | 2510 | 650 | 01  | T | TECH - BUSOFF Software & License Subscriptions        | \$26,201    | \$21,838    | \$26,404    | \$22,980    | \$23,000    | \$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              | \$1              |                                                                                                                                                                                                                                                                                                                                                                                                             | \$0                                   |  |

Wilton-Lyndeborough Cooperative School District  
FY27 Budget - 2nd Draft (does not include Federal Grants)  
10.22.25 Budget Committee Meeting

|     |    |      |     |     |   |                                                |             |             |             |             |                  |                  | Compare FY27 2nd Draft to<br>FY26 Budget                                                                                                                                                          |           |
|-----|----|------|-----|-----|---|------------------------------------------------|-------------|-------------|-------------|-------------|------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|     |    |      |     |     |   | FY24 Budget                                    | FY24 Actual | FY25 Budget | FY25 Actual | FY26 Budget | FY27 - 1st Draft | FY27 - 2nd Draft | NOTES                                                                                                                                                                                             |           |
| 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                                                                                                                  | \$654     |
| 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                                                                                                                  | \$798     |
| 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                                                                                                                  | (\$543)   |
| 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<br>AssetTiger \$80.00<br>Securely \$529.20<br>Microsoft Windows Licensing \$533.02<br>Google Workspace \$171.91<br>Fortinet License Renewal \$418.30<br>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<br>AssetTiger \$280.00<br>Securely \$1,852.20<br>Microsoft Windows Licensing \$1,865.58<br>Google Workspace \$601.68<br>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<br>AssetTiger \$80.00<br>Securely \$529.20<br>Microsoft Windows Licensing \$533.02<br>Google Workspace \$171.91<br>Fortinet License Renewal \$418.30<br>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<br>AssetTiger \$360.00<br>Securely \$2,381.40<br>Microsoft Windows Licensing \$2,398.61<br>Google Workspace \$773.59<br>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<br>Teacher Chromebooks<br>Security Cameras<br>Interactive Projectors                                                                                                          | (\$1,383) |
| 395 | 04 | 2844 | 735 | WLC | T | TECH - WLC Replacement Equipment               | \$2         | \$0         | \$2         | \$0         | \$2              | \$1              |                                                                                                                                                                                                   | (\$1)     |

Wilton-Lyndeborough Cooperative School District  
FY27 Budget - 2nd Draft (does not include Federal Grants)  
10.22.25 Budget Committee Meeting

|                                       |                                  |      |     |     |   |                                                     |              |              |              |              | Compare FY27 2nd Draft to FY26 Budget |                  |              |                                                                                                                              |            |          |
|---------------------------------------|----------------------------------|------|-----|-----|---|-----------------------------------------------------|--------------|--------------|--------------|--------------|---------------------------------------|------------------|--------------|------------------------------------------------------------------------------------------------------------------------------|------------|----------|
|                                       |                                  |      |     |     |   | FY24 Budget                                         | FY24 Actual  | FY25 Budget  | FY25 Actual  | FY26 Budget  | FY27 - 1st Draft                      | FY27 - 2nd Draft | NOTES        |                                                                                                                              |            |          |
| 396                                   | 04                               | 2844 | 810 | 01  | T | TECH - Dues, Fees, Membership                       | \$1,155      | \$1,100      | \$633        | \$550        | \$1,155                               | \$1,555          | \$1,555      | TEC SDPA Annual Service Agreement<br>COSN<br>MS-ISAC                                                                         | \$400      |          |
| 397                                   |                                  |      |     |     |   | Salaries                                            | \$201,175    | \$190,923    | \$210,711    | \$196,879    | \$200,509                             | \$211,854        | \$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         | \$17,692     |                                                                                                                              | \$999      |          |
| 399                                   |                                  |      |     |     |   | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$96,547     | \$78,411     | \$85,084     | \$59,715     | \$61,475                              | \$68,138         | \$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        | \$587,921    |                                                                                                                              | \$21,085   | 3.72%    |
|                                       |                                  |      |     |     |   |                                                     |              |              |              |              |                                       |                  |              |                                                                                                                              |            |          |
|                                       | TRANSPORTATION                   |      |     |     |   |                                                     | FY24 Budget  | FY24 Actual  | FY25 Budget  | FY25 Actual  | FY26 Budget                           | FY27 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        | \$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         | \$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        | \$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        | \$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         | \$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        | \$189,320    | Estimate 10% increase                                                                                                        | \$17,211   |          |
| 406                                   |                                  |      |     |     |   | Salaries                                            | \$0          | \$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          |                                                                                                                              | \$0        |          |
| 408                                   |                                  |      |     |     |   | Employer Benefits (Health, Dental, ADD, Life, NHRS) | \$0          | \$0          | \$0          | \$0          | \$0                                   | \$0              | \$0          |                                                                                                                              | \$0        |          |
|                                       |                                  |      |     |     |   | Subtotal - Transportation                           | \$641,875    | \$719,799    | \$684,045    | \$832,095    | \$782,240                             | \$747,010        | \$747,010    |                                                                                                                              | (\$35,230) | -4.50%   |
|                                       |                                  |      |     |     |   |                                                     |              |              |              |              |                                       |                  |              |                                                                                                                              |            |          |
|                                       | OTHER WAGES & BENEFITS           |      |     |     |   |                                                     | FY24 Budget  | FY24 Actual  | FY25 Budget  | FY25 Actual  | FY26 Budget                           | FY27 Budget      | FY27 Budget  | NOTES                                                                                                                        | \$         | %        |
|                                       |                                  |      |     |     |   | Salaries                                            | \$168,239    | \$128,773    | \$168,400    | \$147,474    | \$190,503                             | \$238,000        | \$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         | \$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         | \$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         | \$51,700     |                                                                                                                              | \$0        | 0.00%    |
|                                       |                                  |      |     |     |   | Subtotal - Wages and Benefits                       | \$303,066    | \$155,805    | \$313,545    | \$186,593    | \$334,732                             | \$405,405        | \$405,405    |                                                                                                                              | \$70,673   | 21.11%   |
|                                       |                                  |      |     |     |   |                                                     |              |              |              |              |                                       |                  |              |                                                                                                                              |            |          |
|                                       | CAPITAL RESERVE FUNDING          |      |     |     |   |                                                     | FY24 Budget  | FY24 Actual  | FY25 Budget  | FY25 Actual  | FY26 Budget                           | FY27 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        | \$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        | 0.00%    |
|                                       |                                  |      |     |     |   | Subtotal - Capital Reserve Funding                  | \$190,000    | \$290,000    | \$275,000    | \$275,000    | \$272,000                             | \$272,000        | \$272,000    |                                                                                                                              | \$0        | 0.00%    |
|                                       |                                  |      |     |     |   |                                                     |              |              |              |              |                                       |                  |              |                                                                                                                              |            |          |
|                                       | ONE-TIME WARRANT ARTICLE FUNDING |      |     |     |   |                                                     | FY24 Budget  | FY24 Actual  | FY25 Budget  | FY25 Actual  | FY26 Budget                           | FY27 Budget      | FY27 Budget  | NOTES                                                                                                                        | \$         | %        |
| 458                                   | 04                               | 1420 | 900 | 01  |   | 2024 Warrant Article 8 - Tennis Court Impvmnt       | \$75,000     | \$75,000     | \$0          | \$0          | \$0                                   | \$0              | \$0          |                                                                                                                              | \$0        | -100.00% |
|                                       |                                  |      |     |     |   | Subtotal - Warrant Article Funding                  | \$75,000     | \$75,000     | \$0          | \$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     | \$16,335,406 |                                                                                                                              | \$403,198  | 2.53%    |
| Draft #2 is up \$14,976 over Draft #1 |                                  |      |     |     |   |                                                     |              |              |              |              |                                       |                  |              |                                                                                                                              |            |          |

**FY27 Projected Health Insurance Costs**  
**Assumes 15% increase in premiums**  
**Built using staffing and demographics as of 9/1/25**

| <b><u>Election</u></b>                   | <b><u>Annual Cost</u></b> | <b><u># Employees</u></b><br><b><u>Enrolled</u></b> | <b><u>Cost</u></b>      |
|------------------------------------------|---------------------------|-----------------------------------------------------|-------------------------|
| Reimburse - WLCTA - Single Plan          | \$2,000                   | 5 \$                                                | 10,000                  |
| Reimburse - WLCTA - Two Person Plan      | \$3,000                   | 2 \$                                                | 6,000                   |
| Reimburse - WLCTA - Family Plan          | \$4,000                   | 8 \$                                                | 32,000                  |
| Reimburse - WLCSSA                       | \$996                     | 13 \$                                               | 12,948                  |
| Reimburse - Non-Affiliated               | \$2,000 - \$4,000         | 13 \$                                               | 33,000                  |
| Single Plan                              | \$11,178 - \$12,756       | 28 \$                                               | 346,824                 |
| Two Person Plan                          | \$21,466 - \$25,512       | 29 \$                                               | 712,057                 |
| Family Plan                              | \$28,979 - \$34,445       | 28 \$                                               | 946,592                 |
| FSA (WLCTA only)                         | \$150                     | 31 \$                                               | 4,650                   |
| Net Impact - Staffing Reductions         |                           | \$                                                  | (74,675)                |
| District Wide Health Insurance Allowance |                           | \$                                                  | <u>75,000</u>           |
|                                          |                           | \$                                                  | <u><u>2,104,396</u></u> |

**Wilton-Lyndeborough School District**  
**Personnel in 1st & 2nd draft FY27 Budget**

|               |                   | <u># of employees</u> | <u>Wages</u>               | <u>Taxes</u>             | <u>Health/Dental</u>       | <u>NHRS</u>                | <u>ADD/Life</u>         |
|---------------|-------------------|-----------------------|----------------------------|--------------------------|----------------------------|----------------------------|-------------------------|
|               | Administration    | 9.6                   | \$ 1,014,568               | \$ 84,287                | \$ 226,639                 | \$ 146,016                 | \$ 2,949                |
| LCS           | Teachers          | 4.5                   | \$ 297,494                 | \$ 24,879                | \$ 79,651                  | \$ 50,429                  | \$ 958                  |
|               | Paras             | 3                     | \$ 93,087                  | \$ 7,918                 | \$ 16,598                  | \$ -                       | \$ 363                  |
|               | ABA/RBT           | 1                     | \$ 40,371                  | \$ 3,335                 | \$ 25,540                  | \$ 5,147                   | \$ 138                  |
|               | Front Office      | 1                     | \$ 30,357                  | \$ 2,584                 | \$ 996                     | \$ 3,871                   | \$ 106                  |
|               | Facilities        | 0.5                   | \$ 18,837                  | \$ 2,044                 | \$ -                       | \$ -                       | \$ -                    |
|               | Bus Monitors      | n/a                   | \$ 8,000                   | \$ 661                   | \$ -                       | \$ -                       | \$ -                    |
|               | Food Service      | 0                     | \$ -                       | \$ -                     | \$ -                       | \$ -                       | \$ -                    |
|               | Stipends          | n/a                   | \$ 2,150                   | \$ 178                   | \$ 413                     | \$ -                       | \$ -                    |
|               |                   |                       | \$ 490,296                 | \$ 41,599                | \$ 123,198                 | \$ 59,447                  | \$ 1,565                |
| FRES          | Teachers          | 24.3                  | \$ 1,640,066               | \$ 136,846               | \$ 556,190                 | \$ 311,827                 | \$ 4,664                |
|               | Paras             | 3                     | \$ 69,924                  | \$ 5,919                 | \$ 26,170                  | \$ -                       | \$ 276                  |
|               | ABA/RBT/BCBA      | 9                     | \$ 332,583                 | \$ 27,777                | \$ 204,094                 | \$ 46,464                  | \$ 1,164                |
|               | Front Office      | 1.85                  | \$ 82,865                  | \$ 6,921                 | \$ 36,917                  | \$ 5,726                   | \$ 230                  |
|               | Facilities        | 2.2                   | \$ 127,162                 | \$ 12,064                | \$ 29,584                  | \$ 11,453                  | \$ 392                  |
|               | Food Service      | 1.75                  | \$ 42,450                  | \$ 3,506                 | \$ -                       | \$ -                       | \$ 172                  |
|               | Stipends          | n/a                   | \$ 6,350                   | \$ 525                   | \$ 1,221                   | \$ -                       | \$ -                    |
|               |                   |                       | \$ 2,301,400               | \$ 193,558               | \$ 854,176                 | \$ 375,470                 | \$ 6,898                |
| WLC           | Teachers          | 32                    | \$ 2,072,448               | \$ 173,173               | \$ 577,159                 | \$ 398,532                 | \$ 6,144                |
|               | Paras             | 7                     | \$ 162,871                 | \$ 13,834                | \$ 30,836                  | \$ -                       | \$ 637                  |
|               | ABA/RBT           | 10                    | \$ 358,063                 | \$ 30,188                | \$ 136,016                 | \$ 45,653                  | \$ 1,230                |
|               | Front Office      | 3                     | \$ 128,940                 | \$ 10,803                | \$ 50,736                  | \$ 16,440                  | \$ 432                  |
|               | Facilities        | 2.8                   | \$ 131,169                 | \$ 14,507                | \$ 64,008                  | \$ 11,508                  | \$ 426                  |
|               | Food Service      | 3                     | \$ 61,396                  | \$ 5,071                 | \$ -                       | \$ 3,251                   | \$ 258                  |
|               | Stipends          | n/a                   | \$ 31,000                  | \$ 2,561                 | \$ -                       | \$ 5,961                   |                         |
|               | Athletics         | n/a                   | \$ 60,100                  | \$ 4,964                 | \$ -                       | \$ 11,557                  | \$ -                    |
|               |                   |                       | \$ 3,005,987               | \$ 255,101               | \$ 858,755                 | \$ 492,902                 | \$ 9,127                |
| SAU           | Admin Support     | 3.25                  | \$ 198,895                 | \$ 19,549                | \$ 54,762                  | \$ 32,511                  | \$ 651                  |
|               | Election Related  | n/a                   | \$ 3,500                   | \$ 83                    | \$ -                       | \$ 192                     | \$ -                    |
|               | Treasurer         | 1                     | \$ 4,000                   | \$ 330                   | \$ -                       | \$ -                       | \$ -                    |
|               |                   |                       | \$ 206,395                 | \$ 19,962                | \$ 54,762                  | \$ 32,703                  | \$ 651                  |
| DISTRICT WIDE | Curriculum Work   | n/a                   | \$ 5,000                   | \$ 413                   | \$ -                       | \$ 962                     | \$ -                    |
|               | Facilities OT     | n/a                   | \$ 6,000                   | \$ 496                   | \$ -                       | \$ 765                     | \$ -                    |
|               | PT Facilities     | n/a                   | \$ 20,000                  | \$ 4,108                 | \$ -                       | \$ -                       | \$ -                    |
|               | Van Driver        | .75                   | \$ 20,000                  | \$ 1,652                 | \$ -                       | \$ 2,550                   | \$ -                    |
|               | Retirement        | n/a                   | \$ 80,000                  | \$ 6,608                 | \$ -                       | \$ 15,384                  | \$ -                    |
|               | Subs              | n/a                   | \$ 138,000                 | \$ 11,049                | \$ -                       | \$ 3,461                   | \$ -                    |
|               | ESY               | n/a                   | \$ 80,000                  | \$ 6,608                 | \$ -                       | \$ 15,384                  | \$ -                    |
|               | IT Help Desk      | 1.75                  | \$ 95,218                  | \$ 8,018                 | \$ 14,928                  | \$ 12,140                  | \$ 307                  |
|               | IT Intern, Summer | n/a                   | \$ 15,000                  | \$ 1,279                 | \$ -                       | \$ 1,913                   | \$ -                    |
|               | Wage, Ins. Allowa | n/a                   | \$ 75,000                  | \$ 6,195                 | \$ 75,000                  | \$ 14,423                  | \$ -                    |
|               |                   |                       | \$ 534,218                 | \$ 46,426                | \$ 89,928                  | \$ 66,982                  | \$ 307                  |
|               |                   |                       | <b><u>\$ 7,552,864</u></b> | <b><u>\$ 640,933</u></b> | <b><u>\$ 2,207,458</u></b> | <b><u>\$ 1,173,520</u></b> | <b><u>\$ 21,497</u></b> |