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

Line							FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	FY27 - 2nd Draft	NOTES	Compare FY27 2nd Draft to FY26 Budget	
	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 - Prinicipal 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	
8	04	2510	550	01		BUSOFF - Printing	$1,400	$0	$100	$0	$100	$50	$50	In the event we need out of office printing done. In FY26 this will be used for compliance with HB 1265	($50)	
9	04	2510	580	01		BUSOFF - Travel, Conference, Mileage Reimburse	$1,200	$340	$1,200	$592	$1,000	$750	$750	Mileage reimbursement, conference registrationf ees	($250)	
10	04	2510	610	01		BUSOFF - Office Supplies & Materials	$1,300	$2,991	$2,600	$1,348	$2,600	$2,250	$2,250	Folders, paper, labels, pens/pencils, binder clips, checks, etc	($350)	
11	04	2510	810	01		BUSOFF - Dues, Fees, Membership	$550	$539	$500	$400	$500	$500	$500	NHASBO, resource materials, misc. if needed	$0	
12	04	2510	890	01		BUSOFF - Financial Audit	$18,500	$0	$18,500	$27,521	$25,000	$25,000	$25,000	Annual audit	$0	
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	$15,000	
14	04	5120	830	11		BUSOFF - FRES Bond - Interest	$224,590	$224,590	$204,700	$204,700	$188,068	$174,970	$174,970	Per Bond docs	($13,098)	
15	04	5221	930	00		BUSOFF - Transfer to Food Service Fund	$1	$15,615	$1	$1	$1	$1	$1	FY25 Actual is still being finalized	$0	
16						Salaries	$172,825	$166,075	$168,000	$172,290	$182,360	$187,310	$187,310	2.25 FTE in Business Office (1.0 Business Administrator, 1.0 PR/HR, .25 AP), District Treasurer	$4,950	
17						Employer Taxes (Fica/Medi, UC, WC)	$11,782	$13,525	$13,886	$13,957	$15,044	$15,471	$15,471		$427	
18						Employer Benefits (Health, Dental, ADD, Life, NHRS)	$74,242	$69,461	$71,681	$72,865	$78,109	$84,402	$84,402	Health estimate 15% increase, Dental estimate 8% increase	$6,293	
						Subtotal - Business Office	$897,690	$875,494	$890,919	$898,542	$912,533	$923,906	$923,906		$11,373	1.25%
	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)	

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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, sprinker 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, sprinker 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, sprinker 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 incresaed 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

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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 - Miscelleanous	$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	
87	21	3120	430	WLC		FDSVC - WLC Repairs & Maintenance	$8,000	$11,606	$8,000	$19,394	$10,000	$10,000	$10,000	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	
88	21	3120	580	11		FDSVC - FRES Mileage Reimbursement, Conf. Fees	$150	$0	$100	$430	$300	$300	$300	Travel for FRES kitchen manager to-and-from LCS to manage breakfast and lunch stock.	$0	
89	21	3120	580	12		FDSVC - LCS Mileage Reimbursement, Conf. Fees	$1,000	$466	$500	$18	$500	$400	$400	Travel for LCS food delivery each day from FRES.	($100)	
90	21	3120	580	WLC		FDSVC - WLC Mileage Reimbursement, Conf. Fees	$300	$0	$200	$515	$600	$600	$600	Travel for Food Service Director for miscellaneous district needs, and for employees to travel to various conferences and showcases.	$0	
91	21	3120	610	11		FDSVC - FRES Non Food Supplies	$2,500	$5,159	$2,500	$6,016	$3,500	$3,500	$3,500	Paper plates, napkins, silverware, various serving equipment, and detergent/chemicals for dishwasher	$0	
92	21	3120	610	12		FDSVC - LCS Non-Food Supplies	$850	$1,240	$400	$422	$1,000	$500	$500	Paper plates, napkins, silverware, and various serving equipment	($500)	
93	21	3120	610	WLC		FDSVC - WLC Non-Food Supplies	$6,000	$9,907	$6,000	$12,177	$7,000	$7,000	$7,000	Paper plates, napkins, silverware, various serving equipment, and detergent/chemicals for dishwasher	$0	
94	21	3120	612	11		FDSVC - FRES Office Supplies	$50	$57	$100	$28	$50	$50	$50	Primarily spent on sharpies and masking tape for labeling purposes, as well as some miscellaneous supplies to improve office organization	$0	
95	21	3120	612	12		FDSVC - LCS Office Supplies	$25	$0	$1	$0	$1	$1	$1		$0	
96	21	3120	612	WLC		FDSCV - WLC Office Supplies	$100	$25	$200	$190	$100	$100	$100	Primarily spent on sharpies and masking tape for labeling purposes, as well as some miscellaneous supplies to improve office organization	$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	Majority of communication is sent via email and phone call	($10)	
100	21	3120	614	11		FDSVC - FRES Uniforms	$250	$0	$50	$50	$100	$100	$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 shoe credit for employees to put towards nonslip shoes for kitchen wear. Reduces the risk of slips, trips, and falls in the kitchen	$50	
102	21	3120	615	11		FDSVC - FRES Chemicals (enzymes)	$250	$143	$250	$271	$250	$250	$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	
108	21	3120	630	11		FDSVC - FRES Program Food	$40,000	$40,003	$40,000	$52,290	$43,000	$50,000	$55,000	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	$12,000	
109	21	3120	630	12		FDSVC - LCS Program Food	$20,000	$6,860	$12,000	$5,631	$8,000	$7,000	$7,000	Decrease based on previous year's expenditures. Explored various products to find the best quality at the best price, ensuring the most student participation while keeping a responsible per-meal cost	($1,000)	
110	21	3120	630	WLC		FDSVC - WLC Program Food	$80,000	$56,376	$65,000	$77,281	$60,000	$70,000	$70,000	Increase based on previous year's expenditures. Explored various products to find the best quality at the best price, ensuring the most student participation while keeping a responsible per-meal cost.	$10,000	

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							FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	FY27 - 2nd Draft	NOTES	Compare FY27 2nd Draft to 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	

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							FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	FY27 - 2nd Draft	NOTES	Compare FY27 2nd Draft to FY26 Budget	
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 - Prinicipal 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 - Prinicipal 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%
	LCS						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	FY27 Budget	NOTES	$	%
166	04	1100	610	12		LCS - Reg Ed General Supplies & Educ Materials	$5,307	$5,070	$5,150	$3,355	$6,592	$7,288	$7,288	classroom, specialists, workroom supplies, fundations (1465)	$696	
167	04	1100	641	12		LCS - Reg Ed Books & Print Materials	$1,651	$1,510	$2,000	$1,883	$2,199	$1,611	$1,611	Wilson Books, SS curric, Scholastic, classroom libraries, writing tablets, math	($588)	
168	04	1100	733	12		LCS - Reg Ed New Furniture or Fixtures	$1	$0	$200	$0	$450	$1	$1		($449)	
169	04	1100	735	12		LCS - Reg Ed Replacement Equipment	$683	$598	$2,050	$0	$1,310	$640	$640	writing tablets	($670)	
170	04	1100	737	12		LCS - Classroom Replacement Furniture or Fixtures	$1,446	$904	$1	$0	$1	$680	$680	Rourke replacement Rug	$679	
171	04	2122	323	12		LCS - Guidance Student Testing	$1	$0	$1	$0	$1	$1	$1		$0	
172	04	2122	580	12		LCS - Guidance Mileage Reimbursement	$0	$83	$0	$0	$0	$1	$1		$1	
173	04	2134	323	12		LCS - Nuse Staff Agency	$1	$0	$1	$0	$1	$1	$1		$0	
174	04	2134	430	12		LCS - Nurse Equipment Repairs & Maintenance	$200	$75	$100	$0	$100	$100	$100			
175	04	2134	610	12		LCS - Nurse General Supplies	$147	$192	$1,400	$1,403	$487	$500	$500			
176	04	2134	731	12		LCS - Nurse New Equipment	$25	$15	$25	$0	$1	$1	$1			
177	04	2134	735	12		LCS - Nurse Replacement Equipment	$427	$216	$100	$0	$100	$100	$100			
178	04	2134	810	12		LCS - Nurse Dues, Fees, Membership	$150	$0	$150	$0	$150	$1	$1		($149)	
179	04	2410	290	12		LCS - Principal Professional Development	$0	$0	$0	$0	$50	$50	$50		$0	
180	04	2410	534	12		LCS - Front Office Postage and Meter	$296	$0	$296	$10	$250	$100	$100	Was previously apportioned in an "01" acct	($150)	
181	04	2410	580	12		LCS - Specialist Mileage Reimbursement	$600	$382	$400	$147	$400	$400	$400		$0	
182	04	2410	610	12		LCS - Front Office Supplies	$650	$426	$700	$518	$700	$345	$345		($355)	
183	04	2490	890	12		LCS - End of Year Celebration	$2,000	$1,409	$1,250	$601	$1,250	$1,500	$1,500		$250	
184	04	2725	519	12		TRANSP - LCS Field Trip Transportation	$1,500	$749	$1,400	$1,087	$1,200	$1,200	$1,200		$0	
185						Salaries	$386,911	$351,231	$416,881	$327,271	$370,597	$360,067	$360,067	1 Front Office Staff, apportioned cost of Prinicipal, 3.5 WLCTA, 2 kindergarten aides	($10,530)	
186						Employer Taxes (Fica/Medi, UC, WC)	$28,004	$28,762	$34,778	$25,955	$31,126	$29,538	$29,538		($1,588)	
187						Employer Benefits (Health, Dental, ADD, Life, NHRS)	$100,521	$93,509	$118,356	$120,491	$160,285	$129,530	$129,530	Health estimate 15% increase, Dental estimate 8% increase	($30,755)	
						Subtotal - LCS	$530,521	$485,131	$585,239	$482,722	$577,250	$533,655	$533,655		($43,595)	-7.55%
	WLC (MS/HS)						FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY 26 BUDGET	FY27 Budget	FY27 Budget	NOTES	$	%

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							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 maitenance:$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, instumental books: $1500	$22,000
191	04	1100	731	WLC		WLC - Reg Ed New Equipment	$10,348	$2,793	$8,571	$1,406	$8,000	$5,000	$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 Miscelleanous	$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

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							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	
231	04	2410	534	WLC		WLC - Front Office Postage and Meter	$2,200	$1,893	$1,500	$944	$1,500	$1,500	$1,500	postage for attendance letters, progress reports, report cards, Warrior Winner post cards	$0	
232	04	2410	550	WLC		WLC - Front Office Printing	$808	$355	$1,750	$795	$1,750	$1,750	$1,750	alumni pictures, outdoor banners, envelopes, tardy passes, visitor passes	$0	
233	04	2410	580	WLC		WLC - Prinicipal Travel, Conference Fees, Mileage	$6,000	$4,628	$3,000	$751	$2,000	$2,000	$2,000	NELMS annual conference	$0	
234	04	2410	610	WLC		WLC - Front Office Supplies	$4,500	$2,349	$4,000	$2,405	$4,000	$2,500	$2,500	folders, paper, pens, etc	($1,500)	
235	04	2410	810	WLC		WLC - Principal Dues, Fees, Membership	$6,543	$6,289	$5,600	$4,780	$5,200	$5,200	$5,200	NELMS :$375, NHMLE: $100, NEASC: $4,250, ASCD $158	$0	
236	04	2410	890	WLC		WLC - Prinicipal Miscellaneous	$1,000	$1,284	$1,300	$291	$1,300	$1,000	$1,000	rental of sound system for graduation	($300)	
237	04	2490	890	WLC		WLC - Graduation/Assembly Expenses	$4,748	$2,901	$4,248	$2,632	$3,500	$3,000	$3,000	caps/gowns: $1300; diplomas/covers: $1000; staff recognition: $50; roses: $150; garden flowers for graduation: $150; wreaths: $65; 8th grade promotion certificates/folders: $200	($500)	
238	04	2725	519	WLC		TRANSP - WLC Field Trip Transportation	$10,250	$8,620	$14,500	$5,297	$11,000	$9,000	$9,000	Based on FY24 Actual; Art Museum:$750; King Arthur Baking:$1000; America's Stonehenge: $750; NH Career Construction: $410; College Access convention: $565; NH Forest Career: $665; NCC Manufacturing FT:$350; Milford ATC: $400; Science FT: $800; Mt. Monadnock: $650; 6th gr Science FT: $1,000; Science/Math department would like 10 field trips to be announced later	($2,000)	
239	04	2743	443	WLC		WLC - CTE Van Lease	$1	$0	$1	$0	$1	$1	$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	
248	04	2319	540	01		SAU - School Board Public Notices, Advertising	$600	$333	$575	$404	$450	$450	$450	Advertising fees associated with required public notices such as candidacy, Kindergarten registration, public hearings, deadlines for petition warrant articles, district meeting	$0	
249	04	2319	550	01		SAU - School Board Printing Services	$850	$928	$850	$956	$940	$1,100	$1,100	This line is primarily used for the annual report we prepare and print	$160	
250	04	2319	610	01		SAU - School Board Supplies & Maerials	$150	$0	$110	$0	$100	$50	$50	Resources for District Meeting, such as yes/no ballots, pencils, etc.	($50)	
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	Fee for the NH School Board Association. Membership dues is $2,882.44 and policy subscription is $600	$183	
252	04	2319	890	01		SAU - School Board Miscellaneous	$1,500	$578	$800	$735	$800	$800	$800	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	
253	04	2321	290	01		SAU - Superintendent Professional Development	$3,000	$229	$3,000	$581	$2,800	$2,800	$2,800	Law workshop $219; NHSBA PD webinars $2149	$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)	
256	04	2321	540	01		SAU - Superintenden'ts Office Public Notices, Adv.	$3,500	$991	$3,500	$850	$3,500	$3,250	$1,500	EdjobNH Subscription (post open positions) $850. Other advertisements may include school events, specific vacancies, etc.	($2,000)	

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							FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	FY27 - 2nd Draft	NOTES	Compare FY27 2nd Draft to 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	
261	04	2321	890	01		SAU - Superintendent Miscellaneous	$2,600	$3,065	$2,200	$1,683	$2,600	$2,400	$2,400	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	($200)	
262						Salaries	$186,510	$191,523	$197,257	$200,204	$214,100	$225,304	$225,304	2.0 FTE in Superintendent's Office (Superintendent and Executive Assistant), Clerk minutes for School Borad & negotiations	$11,204	
263						Employer Taxes (Fica/Medi, UC, WC)	$15,548	$15,957	$16,280	$17,311	$18,075	$18,633	$18,633		$558	
264						Employer Benefits (Health, Dental, ADD, Life, NHRS)	$18,108	$31,365	$32,490	$36,197	$44,276	$68,445	$68,445	Health estimate 15% increase, Dental estimate 8% increase, change in plan enrollments	$24,169	
						Subtotal - SAU	$264,427	$264,785	$284,948	$280,316	$315,127	$350,716	$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)	
298	04	2142	321	01		SPED - School Psychologist CSP	$118,900	$120,274	$175,000	$158,969	$175,000	$175,000	$175,000	Contracted Service School Psychologist & Licensed Mental Health Clinician	$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	

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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	$750	$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 Therapry - 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 Therapry - 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 Therapry - 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	Miscellaneos 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	Miscellaneos 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	Miscellaneos 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	
340						Salaries	$1,679,850	$1,626,393	$1,691,708	$1,597,931	$1,828,375	$1,735,208	$1,735,208	1.6 FTE in SAU office (.6 Administrator, 1 admin/office support), 7 SpEd teachers, 1 preschool teachers, 19 ABA/RBTs, 1 BCBA, ESY staff, 12 SpEd paras	($93,167)	
341						Employer Taxes (Fica/Medi, UC, WC)	$139,986	$126,499	$138,979	$128,633	$155,273	$148,349	$148,349		($6,924)	
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%

	TECHNOLOGY						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)	

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							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 Heggerty $170.00 Mystery Writing $880.00 Exploros $1,386.00 Mystery Science $2,000.00 Planbook $252.00 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	$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	Edpuzzle $2500.00 Adobe $3917 FinalForms $500.00 I-Ready Instruction $16321.50" Pivot (Replacing Gizmos) $550.00 TI-84 Plus CE Online Calculator App $80.00 Voces $300 Adobe $3917 FinalForms $500.00 I-Ready Instruction $10,324 Pivot (Replacing Gizmos) $550.00 TI-84 Plus CE Online Calculator App $80.00 Voces $300	($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 Teacher Chromebooks Security Cameras Interactive Projectors	$0
354	04	1100	735	WLC	T	TECH - Replacement Equipment	$24,681	$24,262	$15,147	$15,083	$17,914	$17,914	$17,914	Student Chromebooks Teacher Chromebooks Security Cameras Interactive Projectors	$0
355	04	2134	650	11	T	TECH - FRES Nurse Software & License Subscriptions	$454	$418	$905	$689	$905	$674	$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 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 ALICETraining $1,056.38 SchoolSpring $1,017.77 PickupPatrol $167.87 PowerSchool $3,107.04 ParentSquare $1,026.00 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 ALICETraining $278.00 SchoolSpring $267.83 PickupPatrol $44.18 PowerSchool $817.64 ParentSquare $270.00 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 ALICETraining $1,445.58 SchoolSpring $1,392.74 PickupPatrol $229.72 PowerSchool $4,251.74 ParentSquare $1,404.00 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

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							FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	FY27 - 2nd Draft	NOTES	Compare FY27 2nd Draft to FY26 Budget
366	04	2844	290	01		TECH - Admin Professional Development	$1	$0	$1	$0	$1	$1	$1		$0
367	04	2844	330	01	T	TECH - SAU Contracted Services	$1	$224	$1	$0	$1	$1	$1		$0
368	04	2844	330	11	T	TECH - FRES Contracted Services	$1	$895	$1	$0	$1	$1	$1		$0
369	04	2844	330	12	T	TECH - LCS Contracted Services	$1	$224	$1	$0	$1	$1	$1		$0
370	04	2844	330	WLC	T	TECH - WLC Contracted Services	$2	$895	$2	$0	$2	$1	$1		($1)
371	04	2844	430	11	T	TECH - FRES Equipment Repairs & Maintenance	$1,000	$93	$1,000	$0	$700	$500	$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	$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	$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	$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	$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	$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	$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	$25,708	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	$7,995	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	$31,297	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	$500		$0
382	04	2844	610	01	T	TECH - SAU Technology Supplies	$600	$354	$600	$83	$600	$500	$500		($100)
383	04	2844	610	11	T	TECH - FRES Technology Supplies	$600	$551	$600	$534	$600	$600	$600		$0
384	04	2844	610	12	T	TECH - LCS Technology Supplies	$600	$576	$600	$0	$600	$500	$500		($100)
385	04	2844	610	WLC	T	TECH - WLC Technology Supplies	$1,200	$1,498	$1,200	$1,047	$1,200	$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	$3,705	FreshDesk $108.00 AssetTiger $80.00 Securely $529.20 Microsoft Windows Licensing $533.02 Google Workspace $171.91 Fortinet License Renewal $418.30 Veamm Backup $1687.97	$2,094
387	04	2844	650	11	T	TECH - FRES Software or License Subscriptions	$4,644	$2,785	$4,460	$3,043	$5,798	$6,764	$6,764	FreshDesk $378.00 AssetTiger $280.00 Securely $1,852.20 Microsoft Windows Licensing $1,865.58 Google Workspace $601.68 Fortinet License Renewal $1,464.05	$966
388	04	2844	650	12	T	TECH - LCS Software & License Subscriptions	$2,160	$1,038	$762	$844	$1,491	$2,457	$2,457	FreshDesk $108.00 AssetTiger $80.00 Securely $529.20 Microsoft Windows Licensing $533.02 Google Workspace $171.91 Fortinet License Renewal $418.30 Mosyle 500	$966
389	04	2844	650	WLC	T	TECH - WLC Software & License Subscriptions	$5,076	$1,929	$4,064	$2,337	$7,730	$8,696	$8,696	FreshDesk $486.00 AssetTiger $360.00 Securely $2,381.40 Microsoft Windows Licensing $2,398.61 Google Workspace $773.59 Fortinet License Renewal $1,882.35	$966
390	04	2844	731	01	T	TECH - SAU New Equipment	$0	$1,775	$0	$0	$0	$1	$1		$1
391	04	2844	731	12	T	TECH - LCS New Equipment	$0	$444	$0	$0	$0	$1	$1		$1
392	04	2844	735	01	T	TECH - SAU Replacement Equipment	$1	$0	$1	$0	$1	$1	$1		$0
393	04	2844	735	11	T	TECH - FRES Replacement Equipment	$1	$0	$1	$0	$1	$1	$1		$0
394	04	2844	735	12	T	TECH - LCS Replacement Equipment	$1,315	$1,237	$1	$0	$2,367	$984	$984	Student Chromebooks Teacher Chromebooks Security Cameras Interactive Projectors	($1,383)
395	04	2844	735	WLC	T	TECH - WLC Replacement Equipment	$2	$0	$2	$0	$2	$1	$1		($1)

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							FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget	FY27 - 1st Draft	FY27 - 2nd Draft	NOTES	Compare FY27 2nd Draft to FY26 Budget	
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 COSN 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