



Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

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Business Administrator

TO: Budget Committee Members

FROM: Peter Weaver, Superintendent
Kristie LaPlante, Business Administrator

DATE: November 12, 2025

SUBJECT: October 22, 2025 Budget Committee Meeting Follow-Up

The following is a summary of supplemental/follow-up information from the October 8 and October 22 Budget Committee meetings:

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

The Food Service Director reports there is no cap.

Food Service Net Operating Costs

The Food Service program historically operates at a loss:

- FY26 – Projected loss of \$253,985 (\$413,985 anticipated expenses; \$160,000 anticipated revenues)
- FY25 – Loss of \$264,972 (\$453,541 expenditures; \$188,569 revenues)
- FY24 – Loss of \$207,590 (\$387,268 expenditures; \$179,679 revenues)

Copies of Vendor Contracts

We are still working on compiling a complete list and it will be sent to the Budget Committee in advance of the December 3rd meeting (including if contracts marked “confidential” can be reviewed).

Salaries and Benefits Capital Reserve Fund

Establishing a Capital Reserve Fund for maintaining health insurance funds for the benefit of employees and retired employees of a School District is an allowable Capital Reserve Fund. Funding for salaries is not an allowable purpose for establishing a Capital Reserve Fund. RSA 198:20-c

Co-Curricular Capital Reserve Fund

Under RSA 198:20-c, it appears creation of a Capital Reserve Fund for Co-Curricular Equipment is an allowable Fund.

“Emergency Fund”

Under RSA 198:4-b, voters may approve the establishment of a Contingency Fund to meet the cost of unanticipated expenses that may arise during the year.

- Would allow the District to retain any unused portion of the year-end unassigned general funds, from the preceding fiscal year in subsequent fiscal years, provided that the total amount of year-end unassigned general funds does not exceed, in any fiscal year, 5% of the current fiscal year's net assessment under RSA 198:5.
- Prior to expending retained general funds, the School Board shall hold a prior public hearing on the action to be taken with such funds.
- A detailed report of all expenditures from the contingency fund shall be made annually by the School Board and published with their report.

In FY 25 - why are the employer tax expenditures for WLC salaries greater than budgeted when salary expenditures are less than budgeted?

This is due to employer taxes on grant activities where the salaries are paid from the grants but not the employer taxes. At the time the Operating Budget is drafted these grant activities are not known.

Budget Committee vote to direct Administration to update the budget to include items that should have been budgeted but were not due to the \$0/0% basis “communication confusion”.

Throughout July, August, and September, District Administrators have collectively spent hundreds of hours developing and fine tuning the FY27 Budget. We continue to believe that the FY27 Budget that has been presented to the Budget Committee and School Board is in the best interest of students, staff, and the District.

Special Education Contracted Service Provider hourly rates and contract hours

The Special Education Director has provided this information, which is attached to this memo.